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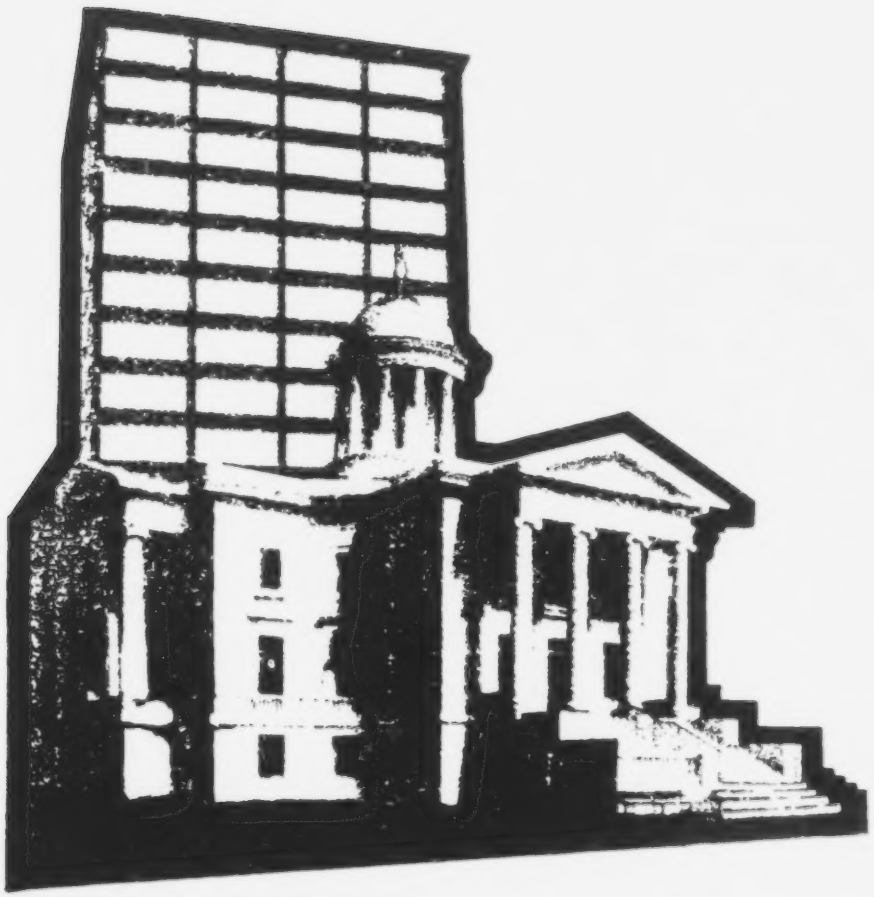
GOVERNMENT FINANCES

State Government Tax Collections in 1988



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Acknowledgments

This report was prepared in the Governments Division by the Taxation Branch, headed by **Gerard T. Keffer,** under the direction of **Vance Kane,** Assistant Division Chief for Programs. Data were compiled by **Freda M. Spence** and reviewed by **John R. Kennedy. Charline Bryan** and **Lucy Mimm** assisted with manual processing.

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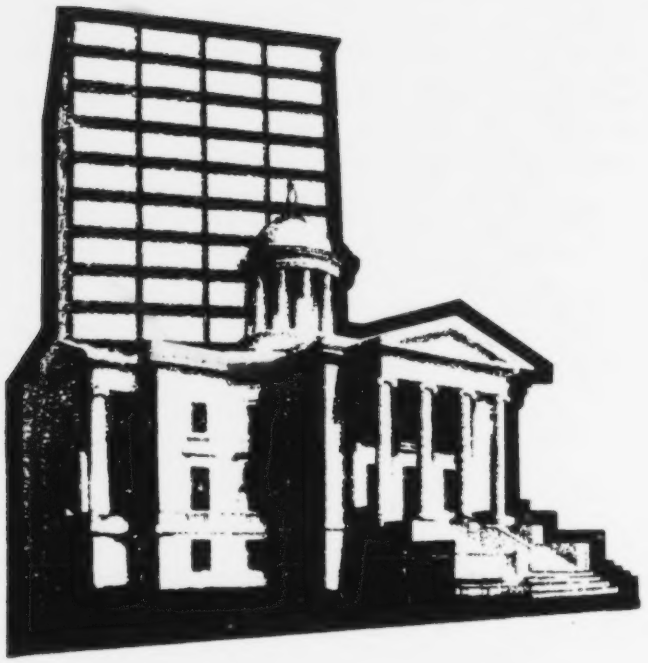
State Government Tax Collections in 1988



Issued June 1989

U.S. Department of Commerce
Robert A. Mosbacher, Secretary
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INTRODUCTION

State tax collections in fiscal 1988 totaled $264.1 billion, an increase of 7.2 percent from the $246.3 billion collected in fiscal 1987.

This report presents data on revenue from State taxes only. Statistics on fiscal 1988 State revenue from nontax sources have not yet been compiled. However, in fiscal 1987 the States received 52.2 percent of their total revenue of $517.0 billion from such sources, including intergovernmental payments from the Federal Government of $95.5 billion and $91.8 billion from insurance trust sources.[1]

State tax collections in fiscal 1988, as in past years, continued to exceed locally imposed collections in a comparable time period:

State tax collections, fiscal 1988 (millions)	$264,055
Local government tax collections, July 1987 to June 1988 [2] (millions)	$166,274
Local tax collections as a percentage of State tax collections	63.0

[1]Bureau of the Census, *State Government Finances in 1987.*

[2]Bureau of the Census, *Quarterly Summary of Federal, State, and Local Tax Revenue: April-June 1988.*

MAJOR TAX SOURCES

Table A presents trends in major State tax sources since fiscal 1985. In recent years, individual income taxes and general sales tax have increased in relative importance as State tax sources, while corporation net income taxes have remained relatively stable. The broad category of sales and gross receipts taxes (including both general and selective) was by far the the largest source of total State tax revenue in fiscal 1988. Total sales and gross receipts taxes amounted to $130.1 billion or 49.3 percent of all State tax revenue, with general sales and gross receipts taxes amounting to $87.0 billion, while selective sales and gross receipts taxes totaled $43.1 billion. The second single largest source of State tax revenue was the individual income tax which in fiscal 1988 totaled $80.1 billion. Together, the yield from general sales and gross receipts taxes and individual income taxes accounted for almost three-fifths of all State tax revenue in fiscal 1988 (63.3 percent). Table B shows summary figures in rank order for selected major categories of State taxes.

INDIVIDUAL STATE COMPARISON

While State tax yields are influenced by underlying economic trends, sharp year-to-year changes in individual

Table A. **Trends in State Government Tax Collections: Fiscal 1985 to 1988.**

(Detail may not add to total because of rounding.)

Type of tax	Collections (million dollars)				Percent distribution			
	1988 (preliminary)	1987	1986	1985	1988	1987	1986	1985
Total	264,055	246,331	228,053	215,893	100.0	100.0	100.0	100.0
Sales and gross receipts taxes	130,136	119,361	112,373	105,419	49.3	48.5	49.3	48.8
General	87,010	79,228	74,817	69,633	33.0	32.2	32.8	32.3
Selective	43,126	40,133	37,556	35,787	16.3	16.3	16.5	16.6
Motor fuels	17,196	15,707	14,129	13,344	6.5	6.4	6.2	6.2
Insurance	6,896	6,321	5,477	4,534	2.6	2.6	2.4	2.1
Public utilities	6,179	6,030	6,001	6,203	2.3	2.4	2.6	2.9
Tobacco products	4,801	4,591	4,449	4,362	1.8	1.9	2.0	2.0
Other	8,053	7,483	7,500	7,343	3.0	3.0	3.3	3.4
License taxes	17,020	15,950	14,908	13,766	6.4	6.5	6.5	6.4
Individual income	80,133	76,045	67,405	63,908	30.3	30.9	29.6	29.6
Corporation net income	21,685	20,476	18,394	17,631	8.2	8.3	8.1	8.2
Severance taxes	4,326	4,050	6,125	7,211	1.6	1.6	2.7	3.3
Other	10,755	10,449	8,848	7,958	4.0	4.2	3.9	3.7

Table B. **Selected Taxes Ranked for 1988**

Type of tax	Fiscal 1988 collections (million dollars)	Percent change, fiscal 1987 to fiscal 1988	Number of States using tax, fiscal 1988
General sales and gross receipts	87,010	9.8	45
Individual income	80,133	5.4	44
Corporation net income	21,685	5.9	46
Motor fuel sales	17,196	9.5	50
Motor vehicle license	8,879	6.4	50
Insurance premium	6,896	9.1	50
Public utilities gross receipts	6,179	2.5	41
Property	5,049	7.4	42
Tobacco product sales	4,801	4.6	50
Severance	4,326	6.8	34
Alcoholic beverage sales	3,189	2.6	50

State collections may also reflect legal changes in the base, rate, or collection timing of particular major taxes.

As shown in table 2, tax revenues in 47 States increased from .6 to 20 percent from fiscal year 1987 to 1988. The median increase for all States was 7.7 percent. Three States (Oregon, West Virginia, and Wyoming) showed a decrease.

The following eight States accounted for nearly one-half of all State tax revenue in fiscal 1988 (amounts in millions of dollars):

California	36,075	Florida	11,460
New York	26,172	Illinois	11,079
Texas	13,426	Michigan	10,515
Pennsylvania	11,825	Ohio	9,991

The per capita amounts of State tax revenue ranged from lows of $532 in New Hampshire and $665 in South Dakota to highs of $2,439 in Alaska and $1,866 in Hawaii. Table C, based on table 2, shows a distribution of the per capita amounts of State tax revenues for the 50 States.

Table C. **Distribution of Per Capita State Tax Revenue: Fiscal 1988 and 1987**

Per capita State tax revenue	Number of States	
	Fiscal 1988	Fiscal 1987
$1,300 or more	7	7
$1,200 to $1,299	7	4
$1,100 to $1,199	5	3
$1,000 to $1,099	4	6
$950 to $999	8	3
$900 to $949	5	5
$850 to $899	4	5
$800 to $849	6	5
$750 to $799	2	6
Less than $750	2	6

The predominance of one tax source over another varies considerably from State to State. In recent years, income taxes have become increasingly important sources of State tax revenue, as is indicated in table A. However, the general sales tax is still the primary revenue source in most States, accounting for more revenue than any other tax source in 23 of the 50 States, and in 18 of the 39 States which impose both a general sales tax and an individual income tax. The individual income tax is the primary source of tax revenue in 24 States, while the severance tax is the primary source in Alaska and Wyoming and the corporation net income tax is the largest one in New Hampshire.

In interpreting tax statistics for individual State governments it is important to consider the impact of certain factors on tax collections. There are, for example, marked interstate differences in economic resources and in the scope and intensity of public services. There is also great diversity among the States in the intrastate pattern for distribution of responsibility for particular public functions. Thus, some State governments directly administer certain activities that, in other States, are conducted by local governments, with or without State fiscal aid.

RATES OF SELECTED TAXES

Table 8 provides information on the rates and certain other features of selected major State taxes as of specified dates, on the basis of legislation enacted through September 1988. Not reflected are a number of tax adoptions and changes enacted prior to September 1988 with effective dates subsequent to the periods indicated in the tables. 3

The percentage rate shown in table 8 for general sales and gross receipts taxes is the State-imposed basic rate which commonly applies to taxable retail sales. For a number of States, including Arizona, Hawaii, and Mississippi, the tax laws classed under this heading apply differing rates to various types of transactions or businesses. Three States—Indiana, Washington, and West Virginia—have not only a general sales tax (with rates shown in table 8), but also a separate gross income tax involving various rates. Revenues from both sources are included for these three States under "General sales or gross receipts" taxes in table 4.

A number of States allow various local governments to impose a supplemental local sales tax and authorize a combined collection of the State and local taxes by the State government. The rates listed in table 8 exclude all applicable local rates.

Tax rates shown in table 8 under "Motor fuel" apply to gasoline or other basic motor fuels used for highway vehicles. Many States levy other taxes at various rates on "special" fuels (diesel, liquefied petroleum gas, aviation, gasohol, etc.). Fuels sold for agricultural or off-highway use are either exempt from taxation or subject to total or partial refund in all States; however, Indiana, Iowa, and Nebraska allow a tax credit on the income tax in lieu of a refund. The

sale of motor fuel is also taxable under the general sales tax provisions (in addition to the motor fuel excise tax) in the following nine States: California, Florida, Hawaii, Illinois, Indiana, Michigan, Mississippi, New York, and West Virginia.

Tax credits in some States have had a major impact on individual income tax collections. These include taxes paid to other jurisdictions; for political party contributions; for blindness and other disabilities; for education expenses; for sales taxes on food; for renters; and for sales taxes in general. Many States use individual income tax credits for homestead exemption or circuit breaker tax relief programs to compensate for the burden imposed by other State or local taxes. These credits generally vary depending on age, income, or other criteria.

DETAIL OF STATE TAX YIELDS

Table 9 provides a further breakdown of the tax collections of each State for the past 2 fiscal years. The detail appearing in table 9 is of two types:

1. Most of the individual subordinate items pertain to particular taxes. Numerous minor sources, especially various State licenses, have commonly been merged into appropriate "other" residual groups. This type of detail indicates the amount that specific taxes in each State contribute to the standard tax revenue classes into which they fall.
2. Analytical detail is also provided for certain major tax sources. For example, table 9 shows not only net collections of sales taxes on motor fuels but also gross collections and offsetting refund amounts for most States. A distribution of revenue from general sales or gross receipts taxes by type of business is shown in each case where such detail is available. As shown here, this type-of-business breakdown represents a selective abridgment of tabulations prepared by the States concerned.

Figures shown in table 9 for 1988 are preliminary; those for 1987 are final and replace the detailed amounts first presented in table 9 of the report, *State Government Tax Collections in 1987*. These preliminary 1988 figures are subject to final adjustment pending review by the respective States and upon receipt of corrected or final tax data of each State. The final figures will be reflected in the report *State Government Finances in 1988*. Comparable detail has been published for each year since 1955, and for 1950 and prior years, although not for intervening fiscal years 1951 through 1954. Prior to 1964, however, the kind of subordinate data shown here in table 9 appeared only in a separate annual report entitled *Detail of State Tax Collections*.

CONCEPTS AND LIMITATIONS

Definitions of the standard categories for Census Bureau reporting of State tax revenue appear in the definitions.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records.

Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data submitted.

The tax figures shown are net of refunds. They include amounts of State-imposed taxes collected or received by the State and subsequently distributed to local governments. Locally collected and retained tax amounts are not included. The 1988 figures are preliminary.

The wide variation in the nature and extent of detail appearing in table 9, below the level of the uniform census classification, reflects differences in the form of records and reports of individual States, as well as basic differences in their tax structure.

For the two kinds of more detailed items shown in table 9 (specific tax sources and analytical distributions for certain major taxes) the designations commonly employ the terminology of the individual States. For comparison of such items, it should be recognized that similar terms may differ considerably in actual content or definition among individual States.

In some instances, as indicated by annotation, subordinate items in table 9 do not add to the totals shown for the standard categories involved. This is because the supplemental data were derived from sources that apply somewhat different accounting bases from those of sources from which the standard tax items were drawn. Generally such apparent discrepancies arise from use of accrued amounts versus cash amounts, supplemental detail in terms of gross collections versus revenue amounts net of refunds, and differences in the time period for which tax amounts are recorded. In a few cases, table 9 reflects adjustments of detailed figures for fiscal 1987 made after publication of the report, *State Government Finances in 1987*. State tax revenue totals have been revised accordingly.

The tax revenue data pertain to State fiscal years which end on June 30 in all but four States. Amounts shown for these four States reflect the different timing of their respective fiscal years, which were the 12-month periods ending in 1988 on March 31 for New York, August 31 for Texas, and September 30 for Alabama and Michigan. The 1988 fiscal year ending date for the District of Columbia was September 30.

Data have been included in this report for the District of Columbia, even though it is classified as a municipality for Census Bureau purposes. These data, which are displayed on an exhibit basis only, are provided only for convenient reference in relation to corresponding data for individual State governments and are excluded from any national totals.

ACKNOWLEDGMENT

The cooperation of the numerous State tax officials who kindly provided information for this report is gratefully acknowledged.

MEANING OF SYMBOLS

The symbols in the tables have the following meanings:

-	Represents zero or rounds to zero.
(NA)	Not available.
r	Revised.
(X)	Not applicable.
(Z)	Less than one-half the unit of measurement shown.

Figure 1
Percent Distribution of State Government Taxes by Type of Tax: 1988

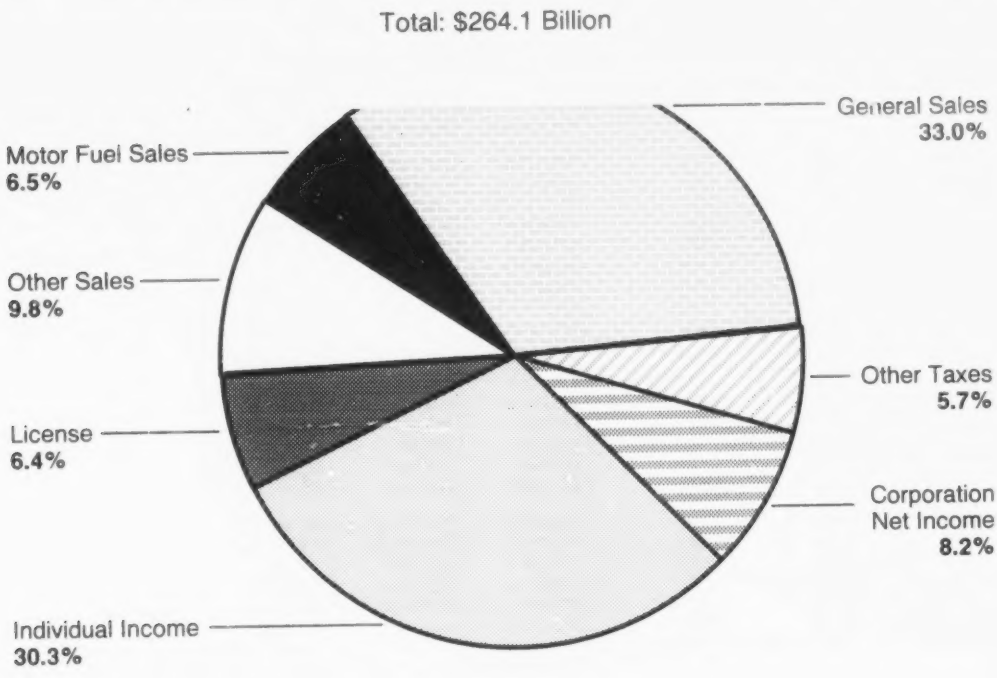

Figure 2
Percent of State Government Tax Revenue for Selected Taxes: 1963 to 1988

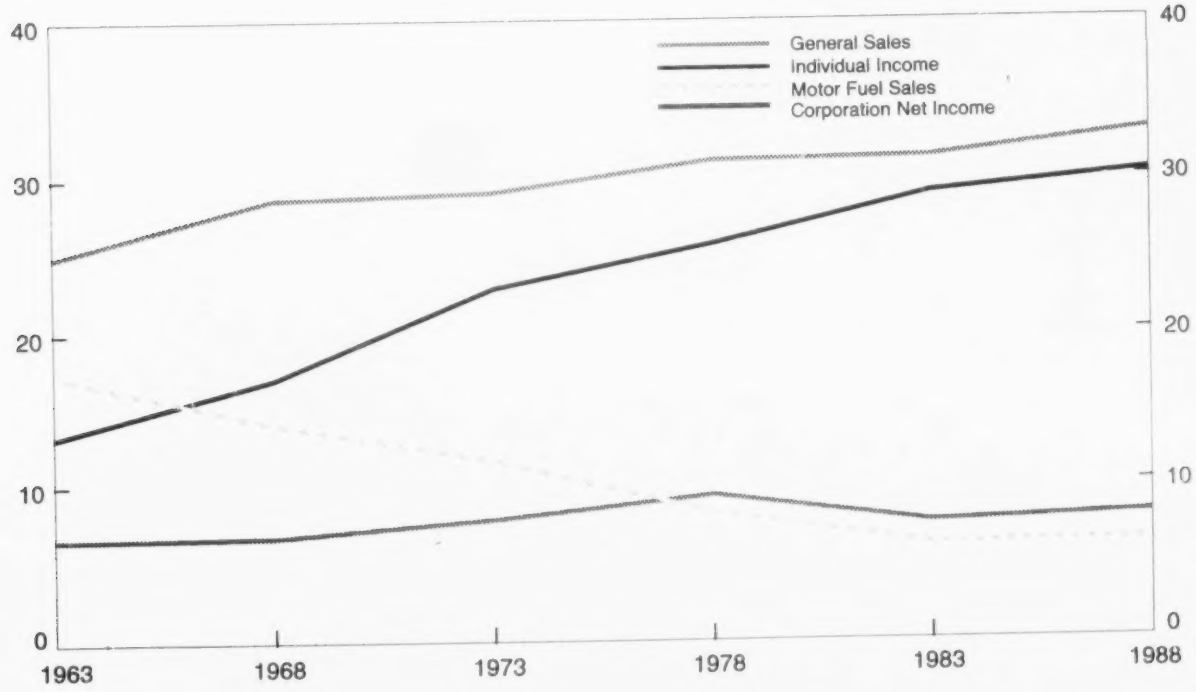

Table 1. **National Summary of State Government Tax Revenue by Type of Tax: 1986 to 1988**

(Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text)

Tax source	Amounts (thousand dollars)			Percent change year-to-year		Percent distribution, 1988	Per capita, 1988 (dollars)
	1988 (preliminary)	1987[1]	1986	1987 to 1988	1986 to 1987		
Total collections	264,055,303	246,330,643	228,053,349	7.2	8.0	100.0	1,076.94
Sales and gross receipts	130,136,002	119,361,068	112,372,708	9.0	6.2	49.3	530.76
General	87,009,688	79,228,217	74,816,961	9.8	5.9	33.0	354.87
Selective	43,126,314	40,132,851	37,555,747	7.5	6.9	16.3	175.89
Motor fuels	17,196,209	15,707,472	14,128,797	9.5	11.2	6.5	70.13
Public utilities	6,179,474	6,030,457	6,001,473	2.5	.5	2.3	25.20
Insurance	6,896,341	6,320,923	5,476,722	9.1	15.4	2.6	28.13
Tobacco products	4,801,425	4,590,665	4,448,906	4.6	3.2	1.8	19.58
Alcoholic beverages	3,188,693	3,108,975	3,062,101	2.6	1.5	1.2	13.00
Other	4,864,172	4,374,359	4,437,748	11.2	−1.4	1.8	19.84
Licenses	17,019,743	15,949,656	14,907,918	6.7	7.0	6.4	69.41
Motor vehicles	8,879,336	8,348,997	7,673,616	6.4	8.8	3.4	36.21
Corporations in general	3,171,087	3,091,400	3,062,623	2.6	.9	1.2	12.93
Motor vehicle operators	764,895	718,070	695,764	6.5	3.2	.3	3.12
Hunting and fishing	724,138	675,782	612,364	7.2	10.4	.3	2.95
Alcoholic beverages	244,247	248,402	239,912	−1.7	3.5	.1	1.00
Other	3,236,038	2,867,005	2,623,639	12.9	9.3	1.2	13.20
Individual income	80,133,133	76,045,095	67,405,436	5.4	12.8	30.3	326.82
Corporation net income	21,684,670	20,476,270	18,393,932	5.9	11.3	8.2	88.44
Property	5,049,111	4,700,120	4,353,874	7.4	8.0	1.9	20.59
Severance	4,326,436	4,049,813	6,125,394	6.8	−33.9	1.6	17.65
Death and gift	3,240,929	3,040,140	2,532,818	6.6	20.0	1.2	13.22
Other	2,465,279	2,708,481	1,961,269	−9.0	38.1	.9	10.05

Note: Population figures as of July 1, 1988 were used to calculate per capita amounts; see table 7.

[1] Reflects revisions indicated in table 9.

Table 2. **Summary of State Government Tax Revenue by State: 1986 to 1988**

(Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text)

State	Amounts (thousand dollars)			Percent change year-to-year		Per capita, 1988 (dollars)
	1988 (preliminary)	1987	1986	1987 to 1988	1986 to 1987	
All States	264,055,303	246,330,643	228,053,349	7.2	8.0	1,076.94
Alabama	3,374,056	3,222,201	2,997,093	4.7	7.5	817.56
Alaska	1,251,021	1,062,391	1,856,488	17.8	-42.8	2,438.64
Arizona	3,722,112	3,469,477	3,195,720	7.3	8.6	1,073.89
Arkansas	2,020,721	1,889,066	1,826,701	7.0	3.4	834.32
California	36,075,033	35,849,706	30,878,427	.6	16.1	1,290.71
Colorado	2,725,767	2,545,879	2,344,375	7.1	8.6	828.50
Connecticut	4,376,395	4,280,758	3,836,804	2.2	11.6	1,350.32
Delaware	1,018,367	952,009	850,254	7.0	12.0	1,542.98
Florida	11,460,299	9,846,235	9,120,166	16.4	8.0	925.94
Georgia	5,782,747	5,323,689	4,917,070	8.6	8.3	903.41
Hawaii	2,039,375	1,697,424	1,430,665	20.1	13.9	1,865.85
Idaho	893,658	829,898	744,739	7.7	11.4	894.55
Illinois	11,078,693	10,429,524	9,800,757	6.2	6.4	959.69
Indiana	5,311,824	4,787,287	4,458,168	11.0	7.4	952.79
Iowa	2,841,657	2,662,110	2,459,172	6.7	8.3	1,002.70
Kansas	2,445,264	2,085,635	1,911,548	17.2	9.1	983.23
Kentucky	3,663,591	3,521,861	3,216,343	4.0	9.5	984.57
Louisiana	3,774,225	3,469,209	3,629,513	8.8	-4.4	853.90
Maine	1,505,523	1,288,480	1,101,381	16.8	17.0	1,248.36
Maryland	5,807,153	5,187,566	4,669,561	11.9	11.1	1,250.46
Massachusetts	8,521,404	8,348,322	7,668,440	2.1	8.9	1,451.44
Michigan	10,515,368	9,652,109	9,314,194	8.9	3.6	1,130.68
Minnesota	6,143,956	5,546,422	4,898,456	10.8	13.2	1,426.84
Mississippi	2,126,254	1,943,388	1,917,330	9.4	1.4	809.38
Missouri	4,405,501	3,942,295	3,608,083	11.7	9.3	857.27
Montana	715,083	595,844	617,108	20.0	-3.4	889.41
Nebraska	1,342,868	1,203,344	1,119,382	11.6	7.5	838.77
Nevada	1,186,445	1,131,312	1,048,301	4.9	7.9	1,119.29
New Hampshire	583,103	578,488	484,478	.8	19.4	531.54
New Jersey	9,762,360	9,491,417	8,360,193	2.9	13.5	1,264.55
New Mexico	1,793,387	1,601,736	1,462,123	12.0	9.5	1,187.67
New York	26,171,524	24,671,856	22,747,419	6.1	8.5	1,462.26
North Carolina	6,922,990	6,274,524	5,579,710	10.3	12.5	1,060.83
North Dakota	633,339	573,373	616,076	10.5	-6.9	955.26
Ohio	9,990,514	9,302,275	9,062,151	7.4	2.6	918.92
Oklahoma	3,150,072	2,634,233	2,959,632	19.6	-11.0	965.39
Oregon	2,110,963	2,235,073	1,931,346	-5.6	15.7	770.14
Pennsylvania	11,825,044	11,378,764	10,683,238	3.9	6.5	983.21
Rhode Island	1,120,534	1,046,915	885,557	7.0	18.2	1,126.16
South Carolina	3,438,186	3,157,351	2,918,975	8.9	8.2	984.31
South Dakota	475,701	412,810	403,741	15.2	2.2	665.32
Tennessee	3,855,027	3,603,331	3,271,963	7.0	10.1	783.70
Texas	13,425,516	11,254,430	11,124,708	19.3	1.2	800.09
Utah	1,602,093	1,438,325	1,364,835	11.4	5.4	947.42
Vermont	616,553	572,980	499,519	7.6	14.7	1,108.91
Virginia	6,136,607	5,534,883	4,846,627	10.9	14.2	1,023.45
Washington	5,994,954	5,639,369	5,219,292	6.3	8.0	1,297.89
West Virginia	1,743,871	1,860,023	1,848,552	-6.2	.6	925.62
Wisconsin	6,005,545	5,673,577	5,491,530	5.9	3.3	1,236.22
Wyoming	573,030	631,669	795,445	-9.3	-20.6	1,216.62
EXHIBIT: District of Columbia	2,060,338	1,914,884	1,717,201	7.6	11.5	3,323.13

Note: Population figures as of July 1, 1988, were used to calculate per capita amounts; see table 7. Totals exclude data for the District of Columbia; see text.

Table 3. **State Government Tax Revenue by Type of Tax: 1988**

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text)

State	Total	Sales and gross receipts[1]	Licenses[2]	Individual income	Corporation net income	Severance	Property	Death and gift	Documentary and stock transfer	Other
Number of States using tax	50	50	50	44	46	34	42	50	29	14
All States	264,055,303	130,136,002	17,019,743	80,133,133	21,684,670	4,326,436	5,049,111	3,240,329	2,355,178	110,101
Alabama	3,374,056	1,825,240	280,666	929,459	177,657	60,605	72,965	15,393	12,073	(X)
Alaska	1,251,021	81,710	72,234	449	181,387	818,655	96,225	361	(X)	(X)
Arizona	3,722,112	2,290,007	257,043	857,710	148,134	(X)	138,240	30,978	(X)	(X)
Arkansas	2,020,721	1,147,721	125,078	596,899	116,202	16,302	4,784	5,745	7,283	707
California	36,075,033	14,543,985	1,670,571	12,864,291	4,781,873	26,145	1,880,708	307,460	(X)	(X)
Colorado	2,725,767	1,214,576	159,078	1,159,923	146,776	15,330	6,083	13,175	(X)	10,826
Connecticut	4,376,395	2,908,988	260,592	352,031	601,212	(X)	12	176,852	76,708	(X)
Delaware	1,018,367	144,793	327,530	377,782	119,323	(X)	(X)	11,479	36,166	1,294
Florida	11,460,299	9,122,497	685,279	(X)	624,032	75,023	222,918	177,168	553,382	(X)
Georgia	5,782,747	2,629,075	179,259	2,391,771	478,969	(X)	20,309	54,204	16,642	12,518
Hawaii	2,039,375	1,294,497	29,709	625,594	78,053	(X)	(X)	7,314	4,208	(X)
Idaho	893,658	478,290	70,344	280,991	61,352	675	80	1,926	(X)	(X)
Illinois	11,078,693	5,802,525	814,621	3,161,110	973,704	(X)	231,191	82,502	13,040	(X)
Indiana	5,311,824	3,018,823	178,452	1,764,498	261,125	675	23,707	64,544	(X)	(X)
Iowa	2,841,657	1,302,013	254,887	1,064,816	158,040	(X)	(X)	58,932	2,969	(X)
Kansas	2,445,284	1,131,923	135,926	826,318	195,520	81,812	29,280	44,505	(X)	(X)
Kentucky	3,663,591	1,684,790	183,927	1,006,992	255,760	210,046	269,912	49,056	3,108	(X)
Louisiana	3,774,225	2,068,833	368,558	575,693	219,894	472,870	26,827	41,550	(X)	(X)
Maine	1,505,523	737,112	96,188	555,212	84,704	(X)	6,237	11,913	14,157	(X)
Maryland	5,807,153	2,552,272	204,923	2,432,698	313,070	(X)	147,621	58,012	79,726	18,831
Massachusetts	8,521,404	2,913,743	248,379	3,984,746	1,068,341	(X)	932	254,701	50,562	(X)
Michigan	10,515,368	4,064,211	579,931	3,587,860	1,856,105	43,581	278,656	93,799	(X)	11,225
Minnesota	6,143,956	2,702,528	375,120	2,625,405	411,960	7,796	7,536	13,610	1	(X)
Mississippi	2,126,254	1,402,715	185,431	353,227	96,170	53,224	19,774	15,713	(X)	(X)
Missouri	4,405,501	2,286,839	337,566	1,515,970	224,228	33	10,876	28,590	(X)	1,399
Montana	715,083	182,094	74,058	243,768	46,200	112,779	34,958	8,745	(X)	12,481
Nebraska	1,342,868	726,593	98,465	432,035	73,783	2,571	3,884	3,343	2,194	(X)
Nevada	1,186,445	982,050	149,346	(X)	(X)	10,655	39,115	5,279	(X)	(X)
New Hampshire	583,103	256,878	82,680	29,844	145,680	-65	9,894	21,933	36,259	(X)
New Jersey	9,762,360	5,152,735	593,844	2,557,694	1,181,849	(X)	27,073	163,117	86,048	(X)
New Mexico	1,793,387	1,013,390	127,565	303,733	49,576	291,880	3,148	4,095	(X)	(X)
New York	26,171,524	8,379,003	778,521	13,569,288	2,172,245	(X)	(X)	459,827	812,640	(X)
North Carolina	6,922,990	2,821,701	456,240	2,784,385	712,975	1,579	80,370	65,740	(X)	(X)
North Dakota	633,339	326,187	59,495	114,020	39,094	90,897	2,148	1,498	(X)	(X)
Ohio	9,990,514	5,169,277	806,389	3,364,689	582,026	9,353	13,562	45,218	(X)	(X)
Oklahoma	3,150,072	1,457,067	336,752	832,779	83,725	386,680	(X)	39,846	5,040	8,183
Oregon	2,110,963	314,949	298,191	1,283,647	167,047	31,972	2	13,647	1,508	(X)
Pennsylvania	11,825,044	6,015,886	1,201,892	2,805,432	1,046,443	(X)	140,865	401,404	213,122	(X)
Rhode Island	1,120,534	574,630	42,919	388,461	79,194	(X)	8,021	21,821	5,441	47
South Carolina	3,438,186	1,865,982	171,023	1,141,076	203,959	(X)	8,029	35,991	12,126	(X)
South Dakota	475,701	392,944	37,589	(X)	26,357	8,449	(X)	10,362	(X)	(X)
Tennessee	3,855,027	2,946,730	381,598	79,650	352,120	1,820	(X)	33,484	44,628	14,997
Texas	13,425,516	10,276,793	1,981,504	(X)	(X)	1,058,809	(X)	108,410	(X)	(X)
Utah	1,602,093	786,820	73,204	637,511	71,663	29,156	296	3,443	(X)	(X)
Vermont	616,553	303,322	48,338	201,660	44,688	(X)	389	6,161	9,941	2,054
Virginia	6,136,607	2,527,280	342,380	2,757,868	334,382	1,668	26,104	43,205	94,903	8,817
Washington	5,994,964	4,511,633	329,349	(X)	(X)	45,790	948,787	18,846	140,559	(X)
West Virginia	1,743,971	924,408	108,372	394,181	176,704	128,486	1,651	6,489	3,580	(X)
Wisconsin	6,005,545	2,674,857	297,811	2,319,967	461,369	915	128,654	98,086	17,164	6,722
Wyoming	573,030	203,087	60,926	(X)	(X)	230,272	77,288	1,457	(X)	(X)
EXHIBIT: District of Columbia	2,060,338	572,227	38,426	592,828	151,498	(X)	609,425	33,559	62,375	(X)

Note: See table 9 for information on particular taxes and additional analytical detail.

[1]For additional detail, see table 4.
[2]For additional detail, see table 5.

Table 4. **State Government Sales and Gross Receipts Tax Revenue: 1988**

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text)

State	Total	General sales and gross receipts	Selective sales and gross receipts								
			Total	Motor fuels	Public utilities	Tobacco products	Insurance	Alcoholic beverages	Pari-mutuels	Amusements	Other
Number of States using tax	50	45	50	50	41	50	50	50	32	26	37
All States	130,136,002	87,009,688	43,126,314	17,196,209	6,179,474	4,801,425	6,896,341	3,188,693	666,922	527,775	3,669,475
Alabama	1,825,240	927,750	897,490	275,750	251,884	71,575	138,437	97,869	(X)	59	61,656
Alaska	61,710	(X)	61,710	33,676	2,024	8,879	23,661	12,111	(X)	(X)	1,359
Arizona	2,290,007	1,706,342	583,665	314,928	91,999	52,407	72,433	40,954	10,145	799	(X)
Arkansas	1,147,721	777,073	370,648	216,965	(X)	64,483	44,416	24,229	20,555	(X)	(X)
California	14,543,985	11,515,266	3,028,719	1,292,300	48,662	252,995	1,152,508	128,720	129,544	(X)	23,990
Colorado	1,214,576	724,300	490,276	300,032	6,317	63,835	82,224	21,965	8,517	592	6,794
Connecticut	2,908,988	1,983,977	925,011	292,515	254,826	87,198	150,968	31,526	62,505	16,245	29,228
Delaware	144,793	(X)	144,793	81,402	16,726	12,465	25,188	5,023	81	(X)	3,908
Florida	9,122,497	6,862,627	2,259,870	764,040	217,846	340,100	316,325	453,229	119,719	2,593	46,018
Georgia	2,629,075	1,856,625	772,450	411,706	(X)	91,020	150,312	119,412	(X)	(X)	(X)
Hawaii	1,294,497	919,796	374,701	49,806	63,587	21,318	38,876	133,824	(X)	(X)	67,290
Idaho	478,290	328,453	149,837	95,204	1,323	16,253	23,532	9,160	2,296	(X)	2,069
Illinois	5,802,525	3,677,354	2,125,171	701,971	757,202	249,988	187,001	67,843	49,975	8,495	102,696
Indiana	3,018,823	2,361,910	656,913	401,452	(X)	116,253	103,489	35,705	(X)	14	(X)
Iowa	1,302,013	859,033	442,980	266,094	(X)	83,208	81,033	12,645	(X)	(X)	(X)
Kansas	1,131,923	775,633	356,290	170,035	704	59,659	72,269	47,304	(X)	767	5,552
Kentucky	1,684,790	951,758	733,034	322,736	(X)	14,842	147,922	49,285	6,525	304	191,420
Louisiana	2,068,833	1,300,885	767,948	366,798	35,155	74,714	184,822	49,848	21,320	196	35,095
Maine	737,112	491,936	245,176	105,779	29,400	40,672	33,464	34,008	1,853	(X)	(X)
Maryland	2,552,272	1,423,585	1,128,687	441,618	95,721	65,494	128,103	28,023	2,726	1,592	365,410
Massachusetts	2,913,743	2,021,093	892,650	305,517	(X)	168,479	248,060	78,436	32,036	9,900	50,222
Michigan	4,064,211	2,919,055	1,145,156	687,308	(X)	264,541	43,882	120,085	20,173	(X)	9,167
Minnesota	2,702,528	1,676,632	1,025,896	391,657	90,953	115,848	126,765	55,746	(X)	(X)	235,927
Mississippi	1,402,715	1,007,276	395,439	229,060	(X)	53,342	76,448	36,257	(X)	332	(X)
Missouri	2,286,839	1,683,481	603,358	339,738	1,113	83,214	155,402	23,891	(X)	(X)	(X)
Montana	182,094	(X)	182,094	102,404	10,494	12,052	39,510	13,208	144	(X)	4,282
Nebraska	726,593	447,790	278,803	165,796	1,599	38,998	34,502	15,824	673	6,507	14,902
Nevada	982,050	546,409	435,641	99,238	4,419	14,089	46,446	11,070	12	256,284	4,083
New Hampshire	256,878	(X)	256,878	83,016	7,074	31,695	35,299	11,383	11,489	(X)	76,922
New Jersey	5,152,735	3,136,801	2,015,934	330,866	1,002,496	221,826	168,138	55,092	8,233	209,201	20,082
New Mexico	1,013,390	739,904	273,486	138,703	6,004	18,814	43,483	17,471	2,330	81	46,600
New York	8,379,003	5,510,790	2,868,213	500,180	1,007,926	400,932	489,490	149,069	92,349	986	227,281
North Carolina	2,821,701	1,627,672	1,194,029	596,573	225,244	16,219	186,833	141,794	(X)	(X)	27,366
North Dakota	326,187	204,793	121,394	63,668	10,994	16,644	14,662	5,630	(X)	(X)	9,796
Ohio	5,169,277	3,218,959	1,950,318	811,365	588,233	229,124	240,836	67,399	13,361	(X)	(X)
Oklahoma	1,457,067	756,916	700,151	311,367	13,156	84,457	137,207	55,404	1,624	(X)	96,936
Oregon	314,949	(X)	314,949	166,072	5,145	70,306	58,730	10,510	4,186	(X)	(X)
Pennsylvania	6,015,886	3,846,585	2,169,301	672,262	486,312	228,881	336,488	138,368	9,652	249	297,089
Rhode Island	574,630	383,209	191,421	54,763	54,113	33,318	30,362	7,755	10,791	147	172
South Carolina	1,865,982	1,249,430	616,552	305,989	35,570	30,610	83,185	107,132	(X)	11,085	42,981
South Dakota	392,944	262,348	130,596	61,844	760	14,282	23,480	9,013	1,000	(X)	20,217
Tennessee	2,946,730	2,142,276	804,454	503,496	22,270	83,142	122,438	63,125	(X)	(X)	9,983
Texas	10,276,793	6,271,018	4,005,775	1,473,821	207,836	416,997	545,808	315,536	(X)	133	1,045,644
Utah	786,820	589,480	197,340	129,370	4,728	21,656	25,286	16,300	(X)	(X)	(X)
Vermont	303,322	123,490	179,832	42,435	21,066	12,256	17,175	14,700	188	(X)	72,012
Virginia	2,527,280	1,188,856	1,338,424	593,677	151,045	17,075	180,460	95,379	(X)	111	300,677
Washington	4,511,633	3,553,516	958,117	435,456	170,965	129,724	93,619	102,010	8,882	82	17,379
West Virginia	924,408	537,499	386,909	167,658	18,013	34,216	47,155	8,645	13,780	372	97,070
Wisconsin	2,674,857	1,769,062	905,795	491,323	149,570	147,284	78,414	38,555	(X)	649	(X)
Wyoming	203,087	151,047	52,040	36,778	(X)	4,046	9,735	1,223	258	(X)	(X)
EXHIBIT: District of Columbia	572,227	390,646	181,581	27,534	73,073	11,210	30,212	5,731	(X)	(X)	33,821

Note: See table 9 for information on particular taxes and additional analytical detail.

Table 5. **State Government License Tax Revenue: 1988**

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text)

State	Total	Motor vehicle	Motor vehicle operators	Corporations in general	Occupations and businesses, n.e.c.	Hunting and fishing	Alcoholic beverages	Public utilities	Amusements	Other
Number of States using tax	50	50	49	49	50	50	48	32	37	48
All States	17,019,743	8,879,338	764,895	3,171,087	2,645,128	724,138	244,247	246,743	162,038	182,129
Alabama	280,666	107,933	10,021	82,311	65,250	11,632	2,278	1,241	(X)	(X)
Alaska	72,234	18,358	600	892	37,772	12,678	1,632	(X)	302	-
Arizona	257,043	190,519	6,899	3,801	23,686	13,293	1,624	(X)	31	17,190
Arkansas	125,078	68,718	4,498	7,722	20,736	16,039	568	6,094	326	377
California	1,670,571	1,062,730	73,458	8,124	370,620	53,998	31,412	64,783	217	5,229
Colorado	159,078	82,358	6,259	3,428	27,826	31,060	2,463	(X)	49	5,635
Connecticut	260,592	185,170	21,857	9,384	31,059	2,738	5,894	(X)	84	4,406
Delaware	327,530	44,892	1,617	180,583	95,025	849	628	3,323	131	482
Florida	685,279	377,858	71,308	22,086	142,621	12,176	22,987	14,428	8,111	13,704
Georgia	179,259	75,107	17,631	20,335	31,199	15,988	1,720	(X)	(X)	17,279
Hawaii	29,709	18,411	(X)	881	7,823	212	(X)	2,312	(X)	70
Idaho	70,344	31,659	3,104	457	15,728	15,359	1,002	2,435	(X)	600
Illinois	814,621	619,767	34,015	75,261	66,053	14,278	1,985	(X)	1,023	2,239
Indiana	178,452	129,288	(1)	5,043	19,762	12,036	9,958	96	291	1,978
Iowa	254,887	184,489	9,380	12,090	11,965	11,696	7,666	4,784	11,093	1,724
Kansas	135,926	78,339	6,043	11,505	24,345	9,561	1,727	3,471	18	917
Kentucky	183,927	76,672	6,367	61,618	19,045	10,790	1,930	4,000	505	3,000
Louisiana	368,558	76,445	10,335	234,616	30,707	11,438	2,164	2,438	105	310
Maine	96,188	55,052	6,294	957	21,093	9,715	1,881	(X)	311	885
Maryland	204,923	133,141	8,226	4,775	49,347	7,445	360	(X)	18	1,611
Massachusetts	248,379	145,000	38,000	15,308	40,750	5,194	1,276	(X)	785	2,066
Michigan	579,931	413,715	26,542	9,979	48,862	41,416	11,541	15,007	234	12,635
Minnesota	375,120	272,876	13,690	2,917	53,982	25,535	523	(X)	(X)	5,597
Mississippi	185,431	74,507	6,827	58,384	35,831	7,739	1,169	817	(X)	157
Missouri	337,566	195,344	11,866	51,722	48,649	14,551	2,392	7,781	1,011	4,250
Montana	74,058	29,796	2,004	750	10,428	19,213	1,558	1,220	9,052	37
Nebraska	98,465	50,464	3,104	4,520	20,538	7,862	248	(X)	(X)	11,729
Nevada	149,346	57,233	3,775	5,058	24,738	4,500	25	(X)	51,632	2,385
New Hampshire	82,680	45,857	4,670	4,748	14,794	5,252	1,664	2,774	522	2,399
New Jersey	593,844	322,421	25,766	137,789	38,631	7,515	4,364	1,989	52,897	2,472
New Mexico	127,565	98,473	3,782	2,112	12,110	10,926	2	40	120	(X)
New York	778,521	417,660	66,441	24,172	165,239	23,791	29,196	44,433	4,002	3,587
North Carolina	456,240	215,513	37,654	121,156	61,999	12,424	2,650	(X)	3,501	1,343
North Dakota	59,495	33,118	2,375	610	18,616	3,240	261	10	1,261	4
Ohio	806,389	350,133	13,756	273,225	130,088	15,169	20,363	473	(X)	3,182
Oklahoma	336,752	244,761	9,489	30,402	30,726	11,289	3,155	4	1,717	5,209
Oregon	298,191	191,569	14,016	3,693	57,663	21,804	1,518	5,309	716	1,903
Pennsylvania	1,201,892	419,812	43,222	498,201	156,952	37,988	11,405	29,171	19	5,122
Rhode Island	42,919	31,457	(1)	3,048	6,527	959	235	113	92	488
South Carolina	171,023	68,256	8,338	20,491	37,393	10,021	7,497	(X)	7,819	11,208
South Dakota	37,589	20,869	1,300	800	8,000	5,490	186	(X)	144	800
Tennessee	381,598	144,464	15,102	166,504	36,195	11,799	1,440	3,580	(X)	2,514
Texas	1,981,504	693,988	53,542	953,201	207,660	32,723	21,499	5,561	3,457	9,873
Utah	73,204	40,349	5,340	(X)	12,201	14,361	420	(X)	(X)	533
Vermont	46,338	33,094	1,954	622	6,955	3,760	388	(X)	195	1,370
Virginia	342,380	232,882	22,518	19,263	46,471	12,761	6,042	(X)	37	2,406
Washington	329,349	155,977	16,228	6,434	103,515	26,100	7,354	11,850	210	1,681
West Virginia	108,372	67,868	(1)	3,122	15,813	8,553	5,758	5,770	(X)	1,488
Wisconsin	297,811	154,275	14,846	4,738	80,840	35,033	239	12	(X)	7,826
Wyoming	60,926	40,701	836	2,249	1,300	14,189	(X)	1,424	(X)	227
EXHIBIT: District of Columbia	38,426	18,141	1,425	3,669	13,061	(X)	254	(X)	(X)	1,876

Note: See table 9 for information on particular taxes and additional detail.

[1]Included with "motor vehicle licenses."

Table 6. **Percent Distribution of State Government Tax Revenue for Selected Taxes: 1988**

(Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text)

State	Total	Sales and gross receipts				License taxes		Individual income	Corporation net income	Other
		Total	General sales	Selective sales		Total	Motor vehicle licenses			
				Total	Motor fuels					
All States	100.0	49.3	33.0	16.3	6.5	6.4	3.4	30.3	8.2	5.7
Alabama	100.0	54.1	27.5	26.6	8.2	8.3	3.2	27.5	5.3	4.8
Alaska	100.0	6.5	(X)	6.5	2.7	5.8	1.5	-	14.5	73.2
Arizona	100.0	61.5	45.8	15.7	8.5	6.9	5.1	23.0	4.0	4.5
Arkansas	100.0	56.8	38.5	18.3	10.7	6.2	3.4	29.5	5.8	1.7
California	100.0	40.3	31.9	8.4	3.6	4.6	2.9	35.7	13.3	6.1
Colorado	100.0	44.6	26.6	18.0	11.0	5.8	3.0	42.6	5.4	1.7
Connecticut	100.0	66.5	45.3	21.1	6.7	6.0	4.2	8.0	13.7	5.8
Delaware	100.0	14.2	(X)	14.2	8.0	32.2	4.4	37.1	11.7	4.8
Florida	100.0	79.6	59.9	19.7	6.7	6.0	3.3	(X)	5.4	9.0
Georgia	100.0	45.5	32.1	13.4	7.1	3.1	1.3	41.4	8.3	1.8
Hawaii	100.0	63.5	45.1	18.4	2.4	1.5	.9	30.7	3.8	.6
Idaho	100.0	53.5	36.8	16.8	10.7	7.9	3.5	31.4	6.9	.3
Illinois	100.0	52.4	33.2	19.2	6.3	7.4	5.6	28.5	8.8	2.9
Indiana	100.0	56.8	44.5	12.4	7.6	3.4	2.4	33.2	4.9	1.7
Iowa	100.0	45.8	30.2	15.6	9.4	9.0	6.5	37.5	5.6	2.2
Kansas	100.0	46.3	31.7	14.6	7.0	5.6	3.2	33.8	8.0	6.4
Kentucky	100.0	46.0	26.0	20.0	8.8	5.0	2.1	27.5	7.0	14.5
Louisiana	100.0	54.8	34.5	20.3	9.7	9.8	2.0	15.3	5.8	14.3
Maine	100.0	49.0	32.7	16.3	7.0	6.4	3.7	36.9	5.6	2.1
Maryland	100.0	44.0	24.5	19.4	7.6	3.5	2.3	41.9	5.4	5.2
Massachusetts	100.0	34.2	23.7	10.5	3.6	2.9	1.7	46.8	12.5	3.6
Michigan	100.0	38.7	27.8	10.9	6.5	5.5	3.9	34.1	17.7	4.1
Minnesota	100.0	44.0	27.3	16.7	6.4	6.1	4.4	42.7	6.7	.5
Mississippi	100.0	66.0	47.4	18.6	10.8	8.7	3.5	16.6	4.5	4.2
Missouri	100.0	51.9	38.2	13.7	7.7	7.7	4.4	34.4	5.1	.9
Montana	100.0	25.5	(X)	25.5	14.3	10.4	4.2	34.1	6.5	23.6
Nebraska	100.0	54.1	33.3	20.8	12.3	7.3	3.8	32.2	5.5	.9
Nevada	100.0	82.8	46.1	36.7	8.4	12.6	4.8	(X)	(X)	4.6
New Hampshire	100.0	44.1	(X)	44.1	14.2	14.2	7.9	5.1	25.0	11.7
New Jersey	100.0	52.8	32.1	20.7	3.4	6.1	3.3	26.2	12.1	2.8
New Mexico	100.0	56.5	41.3	15.2	7.7	7.1	5.5	16.9	2.8	16.7
New York	100.0	32.0	21.1	11.0	1.9	3.0	1.6	51.8	8.3	4.9
North Carolina	100.0	40.8	23.5	17.2	8.6	6.6	3.1	40.2	10.3	2.1
North Dakota	100.0	51.5	32.3	19.2	10.1	9.4	5.2	18.0	6.2	14.9
Ohio	100.0	51.7	32.2	19.5	8.1	8.1	3.5	33.7	5.8	.7
Oklahoma	100.0	46.3	24.0	22.2	9.9	10.7	7.8	26.4	2.7	14.0
Oregon	100.0	14.9	(X)	14.9	7.9	14.1	9.1	60.8	7.9	2.2
Pennsylvania	100.0	50.9	32.5	18.3	5.7	10.2	3.6	23.7	8.8	6.4
Rhode Island	100.0	51.3	34.2	17.1	4.9	3.8	2.8	34.7	7.1	3.2
South Carolina	100.0	54.3	36.3	17.9	8.9	5.0	2.0	33.2	5.9	1.6
South Dakota	100.0	82.6	55.1	27.5	13.0	7.9	4.4	(X)	5.5	4.0
Tennessee	100.0	76.4	55.6	20.9	13.1	9.9	3.7	2.1	9.1	2.5
Texas	100.0	76.5	46.7	29.8	11.0	14.8	5.2	(X)	(X)	8.7
Utah	100.0	49.1	36.8	12.3	8.1	4.6	2.5	39.8	4.5	2.1
Vermont	100.0	49.2	20.0	29.2	6.9	7.8	5.4	32.7	7.2	3.0
Virginia	100.0	41.2	19.4	21.8	9.7	5.6	3.8	44.9	5.4	2.8
Washington	100.0	75.3	59.3	16.0	7.3	5.5	2.6	(X)	(X)	19.2
West Virginia	100.0	53.0	30.8	22.2	9.6	6.2	3.9	22.6	10.1	8.0
Wisconsin	100.0	44.5	29.5	15.1	8.2	5.0	2.6	38.6	7.7	4.2
Wyoming	100.0	35.4	26.4	9.1	6.4	10.6	7.1	(X)	(X)	53.9
EXHIBIT: District of Columbia	100.0	27.8	19.0	8.8	1.3	1.9	.9	28.8	7.4	34.2

Note: Percentages were computed based on amounts in thousands of dollars.

Table 7. **Fiscal Year, Population, and Personal Income by State**

(Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text)

State	Date of close of fiscal year in 1988	Total population (excluding armed forces overseas)[1] (thousands)		Personal income, calendar year 1987[2]		State government portion of State-local tax revenue in fiscal 1986-87[3] (percent)
		July 1, 1988 (provisional)	July 1, 1987	Amount (million dollars)	Per capita (dollars)	
All States	.....	245,190	242,778	3,755,403	15,468	60.9
Alabama	September 30	4,127	4,083	48,753	11,940	72.6
Alaska	June 30	513	525	9,576	18,230	64.0
Arizona	June 30	3,466	3,386	48,466	14,315	64.3
Arkansas	June 30	2,422	2,388	27,481	11,507	76.3
California	June 30	28,168	27,663	492,989	17,821	67.2
Colorado	June 30	3,290	3,296	51,369	15,584	48.5
Connecticut	June 30	3,241	3,211	68,291	21,266	61.3
Delaware	June 30	660	644	10,751	16,696	60.0
Florida	June 30	12,377	12,023	187,365	15,584	83.5
Georgia	June 30	6,401	6,222	88,977	14,300	62.4
Hawaii	June 30	1,093	1,085	16,972	15,679	80.2
Idaho	June 30	999	998	11,847	11,868	70.5
Illinois	June 30	11,544	11,582	190,430	16,442	54.6
Indiana	June 30	5,575	5,531	76,961	13,914	66.2
Iowa	June 30	2,834	2,834	40,348	14,236	61.4
Kansas	June 30	2,487	2,476	37,450	15,126	55 9
Kentucky	June 30	3,721	3,727	44,945	12,059	78.0
Louisiana	June 30	4,420	4,461	51,174	11,473	63.0
Maine	June 30	1,206	1,187	16,558	13,954	67.2
Maryland	June 30	4,644	4,535	82,190	18,124	60.3
Massachusetts	June 30	5,871	5,853	112,085	19,142	68.7
Michigan	September 30	9,300	9,200	141,618	15,393	60.3
Minnesota	June 30	4,306	4,246	67,624	15,927	68.6
Mississippi	June 30	2,627	2,625	27,013	10,292	74.8
Missouri	June 30	5,139	5,103	74,945	14,687	62.0
Montana	June 30	804	809	9,992	12,347	53.5
Nebraska	June 30	1,601	1,594	22,845	14,328	51.7
Nevada	June 30	1,060	1,007	16,484	16,366	69.3
New Hampshire	June 30	1,097	1,057	18,529	17,529	38.3
New Jersey	June 30	7,720	7,672	156,145	20,352	58.9
New Mexico	June 30	1,510	1,500	17,812	11,875	80.3
New York	March 31	17,898	17,825	320,930	18,004	49.9
North Carolina	June 30	6,526	6,413	85,382	13,314	71.3
North Dakota	June 30	663	672	8,738	13,004	66.9
Ohio	June 30	10,872	10,784	157,580	14,612	59.7
Oklahoma	June 30	3,263	3,272	41,069	12,551	67.0
Oregon	June 30	2,741	2,724	38,245	14,041	50.9
Pennsylvania	June 30	12,027	11,936	181,565	15,212	61.4
Rhode Island	June 30	995	986	15,337	15,555	61.9
South Carolina	June 30	3,493	3,425	41,110	12,004	74.8
South Dakota	June 30	715	709	8,900	12,550	49.2
Tennessee	June 30	4,919	4,855	62,533	12,880	64.2
Texas	August 31	16,780	16,789	232,783	13,866	50.3
Utah	June 30	1,691	1,680	19,095	11,366	63.0
Vermont	June 30	556	548	7,840	14,302	60.2
Virginia	June 30	5,996	5,904	97,515	16,517	60.5
Washington	June 30	4,619	4,538	70,795	15,599	73.2
West Virginia	June 30	1,884	1,897	20,907	11,020	78.4
Wisconsin	June 30	4,858	4,807	70,862	14,742	66.0
Wyoming	June 30	471	490	6,231	12,709	56.2
EXHIBIT: District of Columbia	September 30	620	622	12,722	20,457	(X)

Note: Totals exclude data for District of Columbia.

[1]Bureau of the Census, *Current Population Reports*, Series P-25, January 1989.
[2]U.S. Department of Commerce, *Survey of Current Business*, August 1988.
[3]Bureau of the Census, *Government Finances in 1986-87*, November 1988.

Table 8. **State Government Excises on General Sales, Motor Fuel, and Cigarettes: Beginning and End of Fiscal Year 1988 and September 1, 1988**

(For meaning of abbreviations and symbols, see introductory text)

State	State general sales and gross receipts taxes					
	Percentage rate			Last effective date of change	Exemption provided for sales of--	
	Beginning of fiscal year	End of fiscal year	Sept. 1, 1988		Food products[1]	Prescription drugs[2]
Alabama	[3]4	[3]4	[3]4	7-1-63	No	Yes
Alaska	(X)	(X)	(X)	(X)	(X)	(X)
Arizona	[3]5	[3]5	[3]5	6-1-83	Yes	Yes
Arkansas	[3]4	[3]4	[3]4	11-7-83	No	Yes
California	[3]4.75	[3]4.75	[3]4.75	3-31-74	Yes	Yes
Colorado	[3]3	[3]3	[3]3	8-1-84	Yes	Yes
Connecticut	7.5	7.5	7.5	7-1-80	Yes	Yes
Delaware	(X)	(X)	(X)	(X)	(X)	(X)
Florida	[3]5	[3]6	[3]6	2-1-88	Yes	Yes
Georgia	[3]3	[3]3	[3]3	2-20-51	No	Yes
Hawaii	4	4	4	7-1-65	No	Yes
Idaho	5	5	5	4-1-86	No	Yes
Illinois	[3]5	[3]5	[3]5	1-1-84	[4]Yes	[4]Yes
Indiana	5	5	5	1-1-83	Yes	Yes
Iowa	4	4	4	3-1-83	Yes	Yes
Kansas	[3]4	[3]4	[3]4	7-1-86	No	Yes
Kentucky	[3]5	[3]5	[3]5	4-1-68	Yes	Yes
Louisiana	4	4	4	7-1-84	Yes	Yes
Maine	5	5	5	6-1-69	Yes	Yes
Maryland	5	5	5	6-1-77	Yes	Yes
Massachusetts	5	5	5	11-12-75	Yes	Yes
Michigan	4	4	4	1-1-61	Yes	Yes
Minnesota	[3]6	[3]6	[3]6	1-1-83	Yes	Yes
Mississippi	6	6	6	12-1-83	No	Yes
Missouri	[3]4.225	[3]4.225	[3]4.225	7-1-85	No	Yes
Montana	(X)	(X)	(X)	(X)	(X)	(X)
Nebraska	[3]4	[3]4	[3]4	1-1-87	Yes	Yes
Nevada	[3]5.75	[3]5.75	[3]5.75	5-1-81	Yes	Yes
New Hampshire	(X)	(X)	(X)	(X)	(X)	(X)
New Jersey	6	6	6	1-3-83	Yes	Yes
New Mexico	[3]4.75	[3]4.75	[3]4.75	7-1-86	No	No
New York	[3]4	[3]4	[3]4	6-1-71	Yes	Yes
North Carolina	[3]3	[3]3	[3]3	7-1-83	No	Yes
North Dakota	5.5	5.5	5.5	7-1-87	Yes	Yes
Ohio	[3]5	[3]5	[3]5	11-24-81	Yes	Yes
Oklahoma	[3]4	[3]4	[3]4	6-1-87	No	Yes
Oregon	(X)	(X)	(X)	(X)	(X)	(X)
Pennsylvania	6	6	6	1-1-68	Yes	Yes
Rhode Island	6	6	6	6-1-76	Yes	Yes
South Carolina	5	5	5	7-1-84	No	Yes
South Dakota	[3]5	[3]4	[3]4	3-1-88	No	Yes
Tennessee	[3]5.5	[3]5.5	[3]5.5	4-1-84	No	Yes
Texas	[3]5.25	[3]6	[3]6	10-1-87	Yes	Yes
Utah	[3]5.094	[3]5.094	[3]5.094	7-1-87	No	Yes
Vermont	4	4	4	7-1-82	Yes	Yes
Virginia	[3]3.5	[3]3.5	[3]3.5	1-1-87	No	Yes
Washington	6.5	6.5	6.5	1-1-87	Yes	Yes
West Virginia	5	6	6	6-1-88	Yes	Yes
Wisconsin	[3]5	[3]5	[3]5	5-1-82	Yes	Yes
Wyoming	[3]3	[3]3	[3]3	7-1-67	No	Yes
EXHIBIT: District of Columbia	6	6	6	6-1-80	Yes	Yes

See footnotes at end of table.

Table 8. **State Government Excises on General Sales, Motor Fuel, and Cigarettes: Beginning and End of Fiscal Year 1988 and September 1, 1988**--Con.

(For meaning of abbreviations and symbols, see introductory text)

State	State cigarette taxes				State motor fuel sales taxes			
	Rate (cents per package)			Last effective date of change	Rate (cents per gallon of gasoline)			Last effective date of change
	Beginning of fiscal year	End of fiscal year	Sept. 1, 1988		Beginning of fiscal year	End of fiscal year	Sept.1, 1988	
Alabama	16.5	16.5	16.5	7-1-84	11	11	11	8-1-80
Alaska	16	16	16	10-1-85	8	8	8	7-1-61
Arizona	15	15	15	7-1-84	16	16	17	9-1-88
Arkansas	21	21	21	3-10-83	13.5	13.5	13.5	4-1-85
California	10	10	10	9-1-67	9	9	9	8-1-83
Colorado	20	20	20	7-1-96	18	18	18	7-1-86
Connecticut	26	26	26	8-1-83	19	19	20	7-1-88
Delaware	14	14	14	8-1-71	13	16	16	9-1-87
Florida	24	24	24	7-1-86	4	4	4	4-1-83
Georgia	12	12	12	4-1-71	[5]7.5	[5]7.5	[5]7.5	7-1-79
Hawaii	([6])	([6])	([6])	7-1-65	[7]11	[7]11	[7]11	7-1-85
Idaho	18	18	18	3-1-87	14.5	18	18	4-1-88
Illinois	20	20	20	10-1-85	13	13	13	7-1-85
Indiana	15.5	15.5	15.5	7-1-87	14	15	15	4-1-88
Iowa	26	34	34	3-1-88	16	18	18	4-1-88
Kansas	24	24	24	10-1-85	11	11	11	1-1-84
Kentucky	3	3	3	7-1-70	15	15	15	7-1-86
Louisiana	16	16	16	7-1-84	16	16	16	7-1-84
Maine	28	28	28	10-1-85	14	16	16	5-1-88
Maryland	13	13	13	7-1-80	18.5	18.5	18.5	6-1-87
Massachusetts	26	26	26	7-11-83	11	11	11	4-1-83
Michigan	21	25	25	1-1-88	15	15	15	1-1-84
Minnesota	38	38	38	6-1-87	17	20	20	5-1-88
Mississippi	18	18	18	6-1-85	15	17	17	1-1-88
Missouri	13	13	13	8-13-82	11	11	11	6-1-87
Montana	16	16	16	7-1-83	20	20	20	7-1-87
Nebraska	27	27	27	7-1-87	17.6	17.3	18.7	7-1-88
Nevada	20	20	20	7-1-87	14.25	14.25	16.25	7-1-88
New Hampshire	17	17	17	8-15-83	14	14	14	7-1-81
New Jersey	27	27	27	7-1-87	8	8	10.5	7-1-88
New Mexico	15	15	15	7-1-86	14	14	14.2	7-1-88
New York	21	21	21	4-1-83	8	8	8	2-1-72
North Carolina	2	2	2	10-1-69	15.5	15.8	15.7	7-1-88
North Dakota	27	27	27	7-1-87	17	17	17	7-1-87
Ohio	14	18	18	7-15-87	14.7	14.7	14.8	7-1-88
Oklahoma	23	23	23	1-1-87	16	16	16	5-26-87
Oregon	27	27	27	10-1-85	12	14	14	1-1-88
Pennsylvania	18	18	18	1-15-70	12	12	12	8-6-83
Rhode Island	25	25	27	7-1-88	15	15	15	1-1-87
South Carolina	7	7	7	7-1-77	15	15	15	7-1-87
South Dakota	23	23	23	7-1-85	13	18	18	4-1-88
Tennessee	13	13	13	6-1-69	17	17	17	6-1-86
Texas	20.5	26	26	10-1-87	15	15	15	1-1-87
Utah	23	23	23	4-1-87	19	19	19	4-1-87
Vermont	17	17	17	8-15-83	13	13	13	5-1-83
Virginia	2.5	2.5	2.5	9-1-66	17.5	17.5	17.5	7-1-86
Washington	31	31	31	4-1-86	18	18	18	7-1-84
West Virginia	17	17	17	6-1-78	10.5	10.5	10.5	6-1-78
Wisconsin	25	30	30	9-1-87	18	20.9	20.9	4-1-88
Wyoming	8	8	8	7-1-67	8	8	8	3-1-76
EXHIBIT: District of Columbia	17	17	17	4-1-87	15.5	15.5	15.5	6-1-84

[1]Reflects status as of end of fiscal year for sale of most food products for consumption off premises; Federal statute prohibits states from taxing food purchased with USDA food stamps.

[2]Reflects status as of end of fiscal year.

[3]State authorizes State collection of combined State and local sales taxes in those jurisdictions which approve supplemental local sales taxes under State enabling legislation; see text.

[4]While exempt from State tax, effective Jan. 1, 1984, these items may be subject to 1 percent local tax.

[5]An additional tax is levied at the rate of 3 percent of the retail sales price of the motor fuel, less the current 7.5 cents per gallon tax. This tax is levied, collected, and administered in the same manner as the sales and use tax.

[6]Rate is 40 percent of wholesale price.

[7]Combined State and county rates are: Hawaii—16 cents; Honolulu—22.5 cents; Kauai—19 cents; and Maui—19 cents.

Table 9. **State Government Tax Collections in Detail for States: 1988 and 1987**

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text)

Tax source	1988 (prelim.)	1987
ALABAMA		
SALES AND GROSS RECEIPTS	1,825,240	1,740,745
General sales or gross receipts	927,750	883,762
Sales	832,958	798,129
Use	94,792	85,633
Selective sales and gross receipts	897,490	856,983
Motor fuels (net)	275,750	262,744
Refunds	-3,454	-2,874
Gasoline (gross)	217,844	209,462
Motor fuels (gross)	60,625	55,507
Aviation gas (gross)	735	649
Alcoholic beverages	97,869	97,309
Liquor and wines (State stores)	55,206	55,427
Beer	42,663	41,882
Tobacco products	71,575	71,351
Insurance	138,497	125,401
Public utilities	251,884	246,038
Utility privilege	167,805	165,086
Gross revenue tax	58,753	56,876
Telephone companies	21,794	19,894
Utilities supervision	2,604	3,625
Hydroelectric companies	927	556
Other	1	1
Amusements--playing cards	59	67
Other	61,856	54,073
Rental tax	31,547	29,699
Contractors	16,005	11,054
Lodgings	12,412	11,500
Lubricating oil	1,892	1,820
LICENSE	280,666	279,291
Motor vehicles	107,933	104,077
Vehicle licenses	66,104	64,859
International registration plan--trucking license	36,760	34,011
Motor vehicle title fees	3,503	4,117
Motor carriers	1,437	989
Replacement tags	129	101
Motor vehicle operators	10,021	8,467
Corporations in general	82,311	88,748
Franchise	80,569	86,761
Permits	1,292	1,314
Foreign corporation entrance	450	673
Public utilities--transportation companies	1,241	1,469
Alcoholic beverages	2,278	1,289
Occupations and businesses, n.e.c.	65,250	63,596
Kerosene, diesel, and gasoline inspections	56,837	54,800
Privilege to operate	2,697	2,650
Shipping point inspections	2,588	3,872
Oil companies	1,658	888
Fertilizer and feed stamps	515	496
Store licenses	339	325
Other	616	565
Hunting and fishing	11,632	11,645
INDIVIDUAL INCOME (net)	929,459	887,807
CORPORATION NET INCOME	177,657	161,832
Corporations--general	159,203	145,105
Financial institutions excise	18,454	16,727
PROPERTY	72,965	68,640
General	71,855	67,487
Special--freight lines equipment	1,110	1,153
DEATH AND GIFT	15,393	16,351
SEVERANCE	60,603	53,342
Production privilege	36,954	32,181
Oil and gas	10,607	9,131
Coal tonnage	8,731	7,991
Forestry products	4,311	4,039
DOCUMENTARY AND STOCK TRANSFER	12,073	14,193
Mortgages	9,129	10,826
Deeds	2,449	2,616
Securities	495	751
ALASKA		
SALES AND GROSS RECEIPTS	81,710	81,725
Selective sales and gross receipts	81,710	81,725
Motor fuels (net)	33,676	32,117
Refunds	(NA)	(NA)
Gross collections	(NA)	(NA)
Alcoholic beverages	12,111	12,580
Tobacco products	8,879	9,875
Insurance	23,661	23,659
Public utilities	2,024	1,985
Other--business licenses	1,359	1,509
LICENSE	72,234	68,737
Motor vehicles	18,358	17,688
Registration	17,258	16,553
Certificate of title and lien fees	[1]1,100	[1]1,100
Motor freight carrier and overweight size permits	-	35
Motor vehicle operators	[1]600	[1]600
Corporations in general	892	896
Alcoholic beverages	1,632	1,666
Amusements	302	249
Lottery	163	147
Amusement devices	139	102
Occupations and businesses, n.e.c.	37,772	37,630
Fisheries--raw fish, cold storage, freezer ships	30,961	32,511
Professions regulatory licenses	2,715	[1]1,400
Insurance licenses	1,894	[1]1,500
Security registration fees	1,267	1,512
Other	935	707
Hunting and fishing	12,678	9,979
Sport	[2]9,188	6,770
Commercial	3,490	3,209
Other	-	29
INDIVIDUAL INCOME (net)	[3]449	[3]427
Refunds	(NA)	(NA)
Gross collections	(NA)	(NA)
CORPORATION NET INCOME	181,387	141,068
Oil and gas corporation tax	(NA)	(NA)
Graduated corporate tax	(NA)	(NA)
PROPERTY--oil and gas properties	96,225	102,491
DEATH AND GIFT--inheritance and estate	361	1,073
SEVERANCE	818,655	666,870
Oil and gas production	816,389	665,707
Oil and gas conservation	2,266	1,163

Table 9. **State Government Tax Collections in Detail for States: 1988 and 1987**—Continued

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text)

Tax source	1988 (prelim.)	1987
ARIZONA		
SALES AND GROSS RECEIPTS	2,290,007	2,124,694
General sales and gross receipts	1,706,342	1,547,425
Selective sales and gross receipts	583,665	577,269
Motor fuels (net)	314,928	309,534
Refunds	-3,970	-5,419
Gasoline	271,288	270,012
Use fuel	47,610	44,941
Alcoholic beverages	40,954	40,819
Spirituous liquor	17,287	17,059
Malt liquor	15,098	16,143
Vinous liquor	8,569	7,617
Tobacco products--cigarettes and tobacco	52,407	51,220
Insurance--premiums	72,433	79,269
Public utilities	91,999	84,808
Motor carriers	86,983	80,413
Intrastate utility corporation assessment	5,016	4,395
Parimutuels	10,145	10,882
Dog racing	9,354	9,232
Horse racing	791	1,650
Amusements	799	737
LICENSE	257,043	243,162
Motor vehicles	190,519	179,582
Registration	153,001	143,758
Station motor carrier fees and penalties	11,713	12,247
Vehicle license tax	12,422	10,205
Titles	[5]3,784	3,909
Station fuel fees	3,275	3,727
Oversize and overweight permits	1,785	1,497
Miscellaneous	4,539	4,239
Motor vehicle operators	6,899	6,924
Corporations in general	3,801	3,838
Alcoholic beverages	1,624	2,134
Amusements--boxing and wrestling	31	29
Occupations and businesses, n.e.c.	23,686	19,866
Contractors	[6]6,175	[4]2,766
Trade and professional exams	3,078	2,765
Financial institutions	2,293	2,035
Real estate brokers, salesmen, companies	1,684	1,627
Medical examiners	1,476	1,436
Livestock inspection	1,302	1,326
Insurance director--fees	811	527
Fruit and vegetable inspection	785	678
Weights and measures	739	534
Banking	667	311
Cosmetology	487	488
Pharmacy	460	499
Radiation regulatory agency	429	523
Other	3,300	4,351
Hunting and fishing	13,293	12,318
Other	17,190	18,471
Vehicular emission fees	6,965	9,724
Boulder Canyon and Salt River Project permits	3,129	2,598
Aircraft licenses and registrations	1,164	1,298
Other	5,932	4,851
INDIVIDUAL INCOME (net)	857,710	762,128
Refunds	-186,975	-171,031
Gross collections	1,044,685	933,159
CORPORATION NET INCOME	148,134	198,948
Refunds	-81,626	-50,265
Gross collections	229,760	249,213
PROPERTY	138,240	114,852
General	67,345	59,278
Special	69,764	54,543
Motor vehicles	62,363	48,272
Flight property	6,859	5,616
Private car lines	542	655
Payment-in-lieu	1,131	1,031
DEATH AND GIFT--estate	30,978	25,693
ARKANSAS		
SALES AND GROSS RECEIPTS	1,147,721	1,081,990
General sales or gross receipts--sales and use	777,073	715,636
Sales	668,091	618,127
Use	108,982	97,509
Selective sales and gross receipts	370,648	366,354
Motor fuels (net)	216,965	206,457
Refunds	-718	-1,163
Gross collections	217,683	207,620
Alcoholic beverages	24,229	24,093
Beer stamp tax	10,472	10,183
Liquor stamp--gallonage	6,074	5,883
10 percent mixed drink tax	3,144	3,362
Liquor--3 percent sales	2,933	3,057
Other	1,606	1,608
Tobacco products	64,483	63,060
Cigarettes	59,961	59,401
Cigar and tobacco tax	4,522	3,659
Insurance	44,416	52,189
Parimutuels	20,555	20,555
Dog racing	11,998	10,559
Horse racing	8,557	9,996
LICENSE	[1]25,078	124,624
Motor vehicles	68,718	69,443
Vehicle registration	63,629	64,999
Title fees	2,593	3,857
Trip permits	523	553
Other	1,973	34
Motor vehicle operators	4,498	7,576
Corporations in general	7,722	4,238
Franchise	6,829	3,879
Incorporation	893	359
Public utilities	6,094	7,008
Assessments	4,198	5,750
Other	1,896	1,258
Alcoholic beverages	568	747
Liquor	492	591
Beer	66	134
Wine	10	14
ABC application fees	-	8
Amusements	326	348
Slot machines	326	317
Racing	-	31
Occupations and businesses, n.e.c.	20,736	22,027
Insurance agents	3,486	2,170
Rice promotion	3,251	1,943
Securities	2,938	2,267
Bank department	2,398	2,351

Table 9. **State Government Tax Collections in Detail for States: 1988 and 1987**—Continued

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text)

Tax source	1988 (prelim.)	1987
Plant board--fees and licenses	1,978	967
Beef council	967	534
Soybean assessment	705	623
Nurses	532	524
Plumbers	510	439
Other	3,971	10,209
Hunting and fishing	16,039	13,069
Other--boat and trailer registration	377	168
INDIVIDUAL INCOME (net)	596,899	535,317
Refunds	-105,218	-132,828
Gross collections	702,117	668,145
CORPORATION NET INCOME	116,202	115,620
PROPERTY	4,784	5,669
Special--bus and truck lines	2,721	3,425
Community colleges	[5]2,000	[5]2,000
General	63	244
DEATH AND GIFT--estate inheritance	5,745	6,010
SEVERANCE	16,302	15,130
General	12,711	11,787
Timber	3,591	3,343
DOCUMENTARY AND STOCK TRANSFER	7,283	3,992
OTHER--forestry acreage tax	707	714
CALIFORNIA		
SALES AND GROSS RECEIPTS	14,543,985	[r]13,801,149
General sales and gross receipts	11,515,266	10,934,653
Sales and use--State tax	11,487,424	10,895,638
Collection costs retained--local levies	27,842	39,015
Selective sales and gross receipts	3,028,719	[r]2,866,496
Motor fuels (net)	1,292,300	1,248,218
Refunds	-22,122	-23,770
Use fuel--diesel (gross)	150,761	145,855
Gasoline (gross)	1,157,062	1,121,657
Aviation (gross)	[6]4,152	3,482
Jet fuel (gross)	2,447	994
Alcoholic beverages	128,720	131,319
Distilled spirits	98,134	100,645
Beer and wine	30,586	30,674
Tobacco products--cigarettes	252,995	268,337
Insurance	1,152,508	1,008,887
Gross premium tax	1,112,388	977,456
Other regulatory taxes	40,120	31,431
Public utilities--electric energy tax	48,662	[r]77,764
Parimutuels	129,544	113,155
Racing	122,856	104,920
Breakage	6,688	8,235
Other--Department of Agriculture--other regulation taxes	23,990	18,816
LICENSE	1,670,571	[r]1,442,669
Motor vehicles	1,062,730	946,287
Registration, weight fees, and other motor vehicle fees	1,030,197	915,386
Personalized license plates	28,058	26,376
Off-highway fees	3,642	3,711
Other	833	814
Motor vehicle operators	73,458	72,940
Corporations in general--filing and qualifications	8,124	7,799
Public utilities--filing and registration	64,783	56,336
Alcoholic beverages	31,412	31,936
Amusements	217	470
Occupations and businesses, n.e.c.	370,620	[r]265,393
Bottling redemption fees	[7]82,785	-
Department of health services	53,410	[r]40,699
Bureau of automotive repair	36,886	35,455
Insurance companies	30,952	24,210
Agricultural	25,666	28,509
Real estate licenses and fees	19,307	18,279
Contractors	13,226	8,690
Corporations	10,679	9,943
Banking	10,391	10,557
Department of transportation--outdoor advertising	9,962	-
Teacher credential fees	7,925	8,990
Savings and loan license fees	6,726	6,803
Collection and investigation services	2,296	2,076
Medical examiners	2,053	1,815
Nursing	1,646	1,688
Other	56,710	67,679
Hunting and fishing	53,998	55,183
Other--boat registration	5,229	6,325
INDIVIDUAL INCOME (net)	12,864,291	13,874,104
Refunds	-2,935,264	-2,290,314
Gross revenue	15,799,555	16,164,418
CORPORATION NET INCOME	4,781,873	4,758,950
PROPERTY--special	1,880,708	1,668,447
Motor vehicles	1,861,197	1,652,313
House trailers	16,940	13,033
Private car companies	2,571	3,101
DEATH AND GIFT	307,460	281,540
Inheritance and estate	306,738	279,897
Gift	722	1,643
SEVERANCE	26,145	22,847
Timber	19,207	15,448
Petroleum and gas	6,938	7,399
COLORADO		
SALES AND GROSS RECEIPTS	1,214,576	[r]1,200,840
General sales and gross receipts	724,300	718,646
Sales	[8]665,015	[8]649,775
Unclassified retail	98,172	97,695
Automotive	90,929	85,094
Eating and drinking places	71,034	69,507
General merchandise	65,964	62,943
Public utility	44,008	47,327
Services other than lodging	42,706	42,986
Building materials and farm equipment	36,724	37,675
Food stores	33,400	32,044
Wholesale trade	29,794	31,418
Apparel	26,345	26,301
Furniture	25,288	25,498
Manufacturing	21,850	24,255
Lodging	19,955	19,876
Miscellaneous	17,061	17,441
Use--consumer	44,201	54,211
Use--retailer	15,084	14,660
Selective sales and gross receipts	490,276	[r]482,194
Motor fuels (net)	300,032	291,575
Refunds	-4,058	-3,695
Gasoline (gross)	257,063	258,384

Table 9. **State Government Tax Collections in Detail for States: 1988 and 1987**—Continued

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text)

Tax source	1988 (prelim.)	1987
Special fuels (gross)	38,424	36,473
Gasohol	8,603	413
Alcoholic beverages	21,965	23,173
Liquor	15,407	16,388
Repeal beer	5,615	5,735
Excise tax and 3.2 beer	943	1,050
Tobacco products	63,835	'66,251
Insurance	82,224	82,331
Public utilities	6,317	'5,679
Parimutuels	8,517	8,721
Amusements--games of chance	592	534
Other--tourism promotion tax	6,794	3,930
LICENSE	159,078	141,839
Motor vehicles	82,358	77,538
Ton-mile	31,056	'31,800
Vehicle licenses	28,032	27,297
Emission inspections	13,595	'10,244
Titles	3,382	2,998
Proration decal	2,208	1,519
Motor car fee	1,836	1,655
Personalized license plates	286	'300
Oversize permits	263	339
Other	1,700	'1,386
Motor vehicle operators	6,259	4,823
Corporations in general	3,428	2,495
Alcoholic beverages	2,463	2,436
Liquor license--city	1,557	1,530
Liquor license fees	432	432
Liquor license--State	404	400
3.2 beer State license	70	74
Amusements	49	330
Occupations and businesses, n.e.c.	27,826	21,656
Park permits	2,995	2,973
Plumbing inspection	2,479	2,695
Registration fees	2,450	2,463
Real estate licenses	1,969	1,790
Electrical inspections	1,066	1,023
Motor vehicle dealers and salesmen	1,057	871
Overweight permit	843	853
Medical	704	458
Electrical	667	661
Insurance	571	546
Nursing	537	501
Boiler inspection	456	455
Barbers and cosmetologists	431	452
Other	11,601	5,915
Hunting and fishing	31,060	27,971
Other	5,635	4,590
Boat registration	837	828
Snowmobile registration	166	145
Miscellaneous licenses	4,632	3,617
INDIVIDUAL INCOME (net)	1,159,923	1,034,676
Refunds	-233,708	-262,984
Gross collections	1,393,631	1,297,660
CORPORATION NET INCOME (net)	146,776	124,085
Refunds	-28,058	-27,952
Gross collections	174,834	152,037
PROPERTY	6,083	7,570
DEATH AND GIFT	13,175	18,254
Inheritance and estate	13,151	18,228
Inheritance filing fee	20	6
Gift	4	20
SEVERANCE	15,330	9,694
Coal severance	7,814	3,784
Oil and gas severance	6,309	4,522
Molybdenum severance	244	346
Oil and gas conservation	963	1,042
OTHER--levy on civil actions	10,826	8,921
CONNECTICUT		
SALES AND GROSS RECEIPTS	2,908,988	'2,692,385
General sales and gross receipts	1,983,977	1,823,025
Selective sales and gross receipts	925,011	'869,360
Motor fuels (net)	[9]292,515	'251,981
Alcoholic beverages	31,526	32,934
Tobacco products--cigarettes	87,198	'88,406
Insurance	150,968	'140,249
Foreign	102,422	'93,036
Domestic	48,546	47,213
Public utilities	254,826	'251,238
Telephone	73,509	'97,275
Gas, electric, steam, and municipal electric and gas	110,337	'91,831
Electric and power	27,117	25,224
Community antenna television	21,611	'16,593
Gas	15,253	14,080
Water and water power	6,232	5,609
Railroad--steam, electric, streetcar, and express	652	499
Telegraph and cable	115	127
Parimutuels	62,505	65,459
Off-track betting	39,184	37,978
Jai-alai	14,553	17,395
Dog racing	8,768	10,086
Amusements	16,245	'14,884
Admissions	16,192	'14,834
Boxing and wrestling	53	50
Other--petroleum products	29,228	24,209
LICENSE	260,592	'245,692
Motor vehicles	185,170	'173,919
Licenses	121,083	'113,114
Auto emissions inspections	18,027	16,960
Motor carriers inspections and fees	17,766	'16,224
Certificates of title and inspection fees	[10]9,000	8,937
Temporary licenses	8,520	8,812
Intra- and interstate licenses	3,917	3,734
Motor vehicle inspections	2,419	2,458
Special vehicle fees	1,626	1,194
Other	2,812	2,486
Motor vehicle operators	21,857	22,306
Corporations in general	9,384	'9,027
Annual reports	1,942	2,831
Domestic corporation	[10]2,600	2,617
Foreign corporation	2,211	1,246
Other	2,631	'2,333
Alcoholic beverages	5,894	5,937
Amusements	84	87
Occupations and businesses, n.e.c.	31,059	27,842
Registration fees	3,140	2,722
Business regulation fees	1,971	2,306
Bank examination	1,686	1,239
Occupational tax	1,469	1,377

Table 9. **State Government Tax Collections in Detail for States: 1988 and 1987**—Continued

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text)

Tax source	1988 (prelim.)	1987
Real estate brokers and salesmen	1,270	3,146
Insurance application fees	837	722
Engineers and surveyors	670	634
Accountants	596	684
Elevator inspection	546	401
Dentists	522	523
Pesticide inspection	466	413
Home improvement fees	462	408
Notaries public	407	395
Power facility evaluations	351	514
Drugs	337	312
Other	16,329	12,046
Hunting and fishing	2,738	2,622
Sport	2,662	2,552
Commercial	76	70
Other	4,406	3,952
Boat registration	4,102	3,726
Other	304	226
INDIVIDUAL INCOME--capital gains and dividends (net)	352,031	'445,319
CORPORATION NET INCOME	601,212	'630,687
Corporation income	601,194	'630,655
Unincorporated business tax	18	'32
PROPERTY--special--oyster grounds	12	12
DEATH AND GIFT	176,852	'172,946
Inheritance	172,197	'169,579
Estate	4,655	'3,367
DOCUMENTARY AND STOCK TRANSFER--real estate conveyance	76,708	'93,717
OTHER--penalties and delinquent tax	-	-
DELAWARE		
SALES AND GROSS RECEIPTS	144,793	'138,037
Selective sales and gross receipts	144,793	'138,037
Motor fuels (net)	81,402	'77,664
Motor fuel	78,477	'73,584
Special fuel	2,925	'4,080
Alcoholic beverages	5,023	5,129
Tobacco products	12,465	'12,122
Insurance	25,188	23,158
Life insurance	17,676	15,856
Workers' compensation	5,268	4,760
Police pension	2,244	2,542
Public utilities	16,726	'16,527
Parimutuels--thoroughbred racing	81	63
Other--hotel and motel accommodations	3,908	3,374
LICENSE	327,530	'296,331
Motor vehicles	44,892	'43,588
Document fees	22,055	21,142
Registrations	16,154	'15,286
Motor carrier fees	2,931	3,629
Titles	1,359	1,373
Oversize (hauling permits)	738	632
Suspended licenses	507	482
Other	1,148	1,044
Motor vehicle operators	1,617	1,372
Corporations in general	180,583	'151,451
Franchise	163,787	'133,431
Corporation fees	15,276	'16,601
Annual reports	1,520	1,419
Public utilities	3,323	4,368
Utility assessment--PSC	1,899	2,965
Telephone and telegraph	902	893
Steam, gas, and electric	486	479
Railroad	23	23
Filing fees--PSC	13	8
Alcoholic beverages	628	581
Amusements	131	131
Occupations and businesses, n.e.c.	95,025	'93,454
Mercantile tax	78,748	78,804
Insurance	9,493	'8,464
Business occupational	2,948	'2,318
Securities	930	807
Super. Assess. fee	502	586
Uniform commercial code	461	364
Bank exam	305	265
Poultry and egg grading	296	295
Other	1,342	1,531
Hunting and fishing	849	833
Sport and commercial	837	820
Oyster, crab, and tongers	12	13
Other	482	553
Boat	301	424
Marriage	32	31
Other	149	98
INDIVIDUAL INCOME (net)	377,782	'367,652
CORPORATION NET INCOME	119,323	'105,097
Corporate income	82,404	'72,597
Banks and trust companies	36,919	32,500
DEATH AND GIFT	11,479	'12,586
Inheritance	9,909	'10,947
Gift	824	561
Estate	746	1,078
DOCUMENTARY AND STOCK TRANSFER--realty transfer	36,166	31,169
OTHER	1,294	1,137
FLORIDA		
SALES AND GROSS RECEIPTS	9,122,497	'7,588,541
General sales or gross receipts--sales and use	[11] [12]6,862,627	[12]5,478,278
Automotive	1,267,463	1,114,936
Food and beverage	940,006	850,501
General merchandise and specialty stores	853,156	745,961
Lumber, building, and contractors	543,579	407,750
Furniture and appliances	376,404	317,112
Hotels and apartment houses	330,952	241,672
Manufacturing and mining	214,698	182,407
Apparel	191,109	168,728
Other	2,175,492	1,552,981
Selective sales and gross receipts	2,259,870	'2,110,263
Motor fuels (net)	764,040	716,019
Gasoline	707,735	659,841
Aviation fuel	43,776	44,886
Motor fuel--one cent	12,529	11,292
Alcoholic beverages	453,229	[12]445,817
Beer	(NA)	197,495
Liquor	(NA)	163,365
Wine	(NA)	75,585
Tobacco products--cigarettes	340,100	330,498
Insurance	316,325	254,760

Table 9. **State Government Tax Collections in Detail for States: 1988 and 1987**—Continued

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text)

Tax source	1988 (prelim.)	1987
General	251,630	r181,466
Workmen's compensation administration	33,407	36,407
Special disability	31,288	36,887
Public utilities	217,846	202,333
Parimutuels	119,719	r118,920
Amusements--admissions	2,593	2,734
Other--citrus advertising	46,018	39,182
LICENSE	685,279	r662,643
Motor vehicles	377,858	r367,980
Vehicles--general licenses	328,509	r325,543
Auto title and liens	21,228	19,134
Other	28,121	23,303
Motor vehicle operators	71,308	58,709
Corporations in general	22,086	21,642
Public utilities	14,428	14,497
Utilities regulatory tax	14,176	14,240
Other	252	257
Alcoholic beverages	22,987	22,423
Amusements	8,111	6,381
Parimutuel wagering	7,154	5,593
Licenses	895	714
Fees	62	74
Occupations and businesses, n.e.c.	142,621	r139,310
Professional licenses and fees	31,420	24,535
Citrus inspection	16,317	14,992
Department of Insurance	15,979	11,979
Bank assessments and fees	13,550	10,991
Securities	7,786	7,921
Gas and oil inspection	7,482	7,281
Capital improvement fees	7,118	6,747
Department of State	6,644	2,006
Building fees	5,891	5,444
Fruit and vegetable inspection	4,089	3,563
Hotel and Restaurant licenses	3,445	3,460
Agricultural inspection	2,619	2,732
Environmental fees	1,424	1,148
Collection fee	1,258	947
Other	17,599	35,564
Hunting and fishing	12,176	11,770
Other	13,704	r19,931
CORPORATION NET INCOME	624,032	596,434
PROPERTY--general	222,918	221,959
DEATH AND GIFT--estate	177,168	151,653
SEVERANCE	75,023	81,268
Solid mineral	65,956	67,198
Oil and gas	9,067	14,070
DOCUMENTARY AND STOCK TRANSFER	553,382	543,737
Documentary stamp	436,792	415,178
Intangibles, class C	116,590	128,559
GEORGIA		
SALES AND GROSS RECEIPTS	2,629,075	2,487,090
General sales and gross receipts--sales and use	1,856,625	1,739,304
Food	381,802	366,991
Automotive	265,778	248,518
General merchandise	254,033	234,563
Utilities	244,577	234,951
Miscellaneous service	154,125	139,666
Lumber, buildings, and contractors	141,177	139,696
Manufacturers	125,314	116,319
Furniture, home furnishings, etc.	119,487	106,099
Apparel	49,943	46,805
Collection costs retained--local levies	8,070	7,318
Miscellaneous	112,319	98,378
Selective sales and gross receipts	772,450	747,786
Motor fuels (net)	411,706	385,698
Refunds	-6,821	-5,985
Gross collections	418,527	391,683
Alcoholic beverages	119,412	116,568
Malt beverage	64,050	62,018
Alcoholic beverage	38,744	38,413
Wine	16,618	16,137
Tobacco products--cigars and cigarettes	91,020	91,058
Insurance--gross premium	150,312	154,462
LICENSE	179,259	169,623
Motor vehicles	75,107	73,123
Motor vehicle operators	17,631	14,092
Corporations in general	20,335	17,873
Franchise tax	14,967	14,252
Corporation fees	5,368	3,621
Alcoholic beverages	1,720	1,824
Occupations and businesses, n.e.c.	31,199	27,141
Professional examination board fees	11,519	8,257
Bank examination fees	5,092	5,018
Agricultural fees	4,295	4,294
Security dealer fees	3,677	3,426
Public Service Commission fees	2,776	2,734
Industrial loan fees	2,374	2,480
Other	1,466	932
Hunting and fishing	15,988	13,465
Other	17,279	22,105
INDIVIDUAL INCOME (net)	2,391,771	2,149,111
Refunds	-431,656	-347,613
Gross collections	2,823,427	2,496,724
CORPORATION NET INCOME	478,969	449,176
PROPERTY	20,309	17,801
General	18,312	16,032
Special--utility	1,437	1,205
PSC--assessments	560	564
DEATH AND GIFT--estate	54,204	30,289
DOCUMENTARY AND STOCK TRANSFER--real estate transfer	16,642	16,863
OTHER	12,518	3,736
HAWAII		
SALES AND GROSS RECEIPTS	1,294,497	1,040,995
General sales or gross receipts	919,796	817,525
Selective sales and gross receipts	374,701	223,470
Motor fuels (net)	49,806	48,089
Highway fund	42,049	40,855
Aviation fund	6,975	6,567
Small boats	782	667
Alcoholic beverages	[13]33,824	34,547
Tobacco products	21,318	19,060
Insurance	38,876	36,463
Public utilities	63,587	61,792
Other--transient accommodation tax	67,290	[14]23,519

Table 9. **State Government Tax Collections in Detail for States: 1988 and 1987**—Continued

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text)

Tax source	1988 (prelim.)	1987
LICENSE	29,709	27,802
Motor vehicles	18,411	17,604
Motor vehicle weight	11,093	10,613
Registration fee	7,271	6,930
Carrier safety stickers	47	61
Corporations in general	881	1,048
Public utilities	2,312	2,510
Occupations and businesses, n.e.c.	[15]7,823	[15]6,378
Cable TV	729	336
Physicians and surgeons	697	132
Contractors	517	177
Excise tax license	436	411
Inspection of processed foods	410	375
Architects, engineers, and surveyors	342	88
Securities dealers and salesmen	339	80
Insurance companies, dealers, and salesmen	329	328
Motor carriers certification	298	237
Elevator inspection	278	299
Milk producers and distributors	229	212
Accountants	225	59
Cosmeticians	206	43
Other	2,788	3,601
Hunting and fishing	212	194
Other	70	68
INDIVIDUAL INCOME (net)	625,594	543,093
Refunds	-130,378	-114,057
Gross collections	755,972	657,150
CORPORATION NET INCOME	78,053	76,793
Corporations	66,017	61,517
Banking institutions	12,036	15,276
DEATH AND GIFT--inheritance and estate	7,314	5,178
DOCUMENTARY AND STOCK TRANSFER--realty transfer	4,208	3,563
IDAHO		
SALES AND GROSS RECEIPTS	478,290	438,696
General sales or gross receipts	328,453	297,896
Selective sales and gross receipts	149,837	140,800
Motor fuels (net)	[16]95,204	82,227
Motor fuels (net)	94,515	81,494
Aircraft fuel	689	733
Alcoholic beverages	9,160	10,079
Liquor excise	4,945	5,782
Beer	3,263	3,312
Wine	952	985
Tobacco products--cigarettes	16,253	[17]11,954
Insurance--gross premiums	23,532	32,519
General	19,994	29,666
Workmen's compensation	3,538	2,853
Public utilities--kilowatt hour	1,323	1,819
Parimutuels	2,296	483
Other--hotel, motel, and campgrounds	2,069	1,719
LICENSE	70,344	76,272
Motor vehicles	31,659	32,821
Vehicles	26,649	27,963
Titles	2,828	2,478
Port of entry permits	1,982	2,261
Caravan licenses	200	119
Motor vehicle operators	3,104	3,481
Corporations in general	457	253
Public utilities--motor carriers	2,435	2,155
Alcoholic beverages	1,002	1,007
Occupations and businesses, n.e.c.	15,728	20,839
Agricultural products inspection and license	6,499	5,844
Electrical contractors	1,708	1,639
Brand registration	1,382	1,516
Dairy products	1,088	2,319
Professional licenses	619	437
Real estate brokers	[18]480	[18]681
Plumbers	472	456
Livestock disease control	295	295
Wheat growers tax	292	725
Board of medicine licenses	285	265
Board of pharmacy	279	305
Other	2,329	6,357
Hunting and fishing	15,359	15,194
Other--boat registration	600	522
INDIVIDUAL INCOME (net)	280,991	265,336
Refunds	-27,108	-65,827
Gross collections	308,099	331,163
CORPORATION NET INCOME	[19]61,352	47,308
PROPERTY	80	138
General	-	34
Special	80	104
DEATH AND GIFT--inheritance and estate	1,926	1,522
SEVERANCE	675	426
Mining privilege	503	284
Forest products	172	142
ILLINOIS		
SALES AND GROSS RECEIPTS	5,802,525	5,388,013
General sales or gross receipts	3,677,354	3,405,309
Collection costs retained--municipal levies	14,075	12,877
Occupations and use taxes	[20]3,663,279	[20]3,392,432
Automotive and filling stations	882,472	842,419
General merchandise	519,168	453,410
Miscellaneous retail and wholesale	410,416	394,211
Drinking and eating places	374,843	356,175
Manufacturers	329,696	325,477
Lumber, building, and hardware	331,917	307,972
Apparel	196,733	184,363
Food	169,601	163,878
Furniture, household, and radio	159,510	151,721
Miscellaneous	241,970	224,959
Selective sales and gross receipts	2,125,171	1,982,704
Motor fuels (net)	701,971	740,786
Refunds	-16,766	-20,030
Gross collections	718,737	760,816
Alcoholic beverages	67,843	67,287
Tobacco products--cigarettes	249,988	251,426
Insurance--gross premiums	187,001	178,752
General	167,061	160,023
Fire marshal	9,576	9,403
Surplus line agents	10,364	9,326
Public utilities	757,202	586,242
Utility service	745,966	574,892
Utilities--8/100 of 1 percent	11,236	11,350
Parimutuels	49,975	52,159

Table 9. **State Government Tax Collections in Detail for States: 1988 and 1987**—Continued

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text)

Tax source	1988 (prelim.)	1987
Amusements	8,495	8,391
Bingo	7,824	7,753
Race tracks	671	638
Other	102,696	97,661
Hotel and special tourism	64,113	63,763
Motor vehicle use tax	38,583	33,898
Soft drink	([21])	([21])
LICENSE	814,621	767,214
Motor vehicles	619,767	579,787
Registrations	610,189	570,538
Certificate of title	9,578	9,249
Motor vehicle operators	34,015	34,593
Corporations in general	75,261	74,401
Alcoholic beverages	1,985	1,707
Amusements	1,023	987
Race tracks	611	589
Bingo	412	398
Occupations and businesses, n.e.c.	66,053	58,541
Insurance department	30,171	27,008
Financial institutions	12,614	10,513
Registration and education	7,918	4,365
Securities	7,513	7,367
Inspection fees	2,633	3,285
Public health	2,401	2,114
Mines and minerals	1,460	1,436
Amusement devices	776	719
Savings and loans	70	1,222
Other	497	512
Hunting and fishing	14,278	15,279
Other	2,239	1,919
Watercraft	2,162	1,862
Snowmobile	77	57
INDIVIDUAL INCOME (net)	3,161,110	3,095,177
Refunds	−297,113	−207,529
Gross collections	3,458,223	3,302,706
CORPORATION NET INCOME	973,704	862,435
PROPERTY--public utility companies	231,191	222,432
DEATH AND GIFT--inheritance and estate	82,502	81,252
DOCUMENTARY AND STOCK TRANSFER--realty transfer	13,040	13,001
INDIANA		
SALES AND GROSS RECEIPTS	3,018,823	2,856,221
General sales or gross receipts	2,361,910	2,252,060
General sales tax	1,943,655	1,848,475
Gross income tax	418,255	403,585
Selective sales and gross receipts	656,913	604,161
Motor fuels (net)	[22]401,452	397,254
Refunds	(NA)	(NA)
Gross collections	(NA)	(NA)
Alcoholic beverages	35,705	34,562
Tobacco products	[23]116,253	75,761
Insurance	103,489	96,520
Premium tax	102,174	95,382
Fire marshal insurance	1,314	1,138
Amusements--boxing and wrestling	14	64
LICENSE	178,452	r146,015
Motor vehicles[24]	129,288	r102,565
Registrations	(NA)	r101,270
Motor carriers	(NA)	1,295
Motor vehicle operators	([25])	([25])
Corporations in general	5,043	4,620
Domestic and foreign	4,562	4,146
Uniform commercial code	481	474
Public utilities--examinations	96	107
Alcoholic beverages	9,958	9,730
Amusements	291	238
Occupations and businesses, n.e.c.	19,762	19,202
Security dealers and agents	4,562	4,146
Bank examination fees	2,287	2,263
Oil inspections	2,213	3,282
Fees--UCCC	1,631	1,559
Nurses' board fees	1,197	513
Insurance agents	1,034	901
Insurance audit fees	975	911
Real estate brokers and salesmen	678	1,189
Pharmacy board fees	544	377
Beauty board fees	470	724
Other	4,171	3,337
Hunting and fishing	12,036	8,000
Other	1,978	1,553
Motorboats	1,489	1,128
Aircraft	489	425
INDIVIDUAL INCOME--adjusted gross income tax (net)	1,764,498	1,454,886
Refunds	(NA)	(NA)
Gross collections	(NA)	(NA)
CORPORATION NET INCOME	261,125	235,709
Corporation supplemental net income	190,982	173,946
Adjusted gross income tax	70,143	61,763
PROPERTY	23,707	39,957
General	7,989	5,776
Special	15,718	34,181
DEATH AND GIFT	64,544	53,943
SEVERANCE--petroleum production	675	556
IOWA		
SALES AND GROSS RECEIPTS	1,302,013	1,245,335
General sales or gross receipts (net)	859,033	826,107
Refunds	−13,563	−15,921
Retailer's and consumer's use tax (gross)	94,895	102,720
Motor vehicle use tax (gross)	110,386	96,508
Sales tax (gross)	[26]667,315	[26]642,800
Utilities and transportation	102,431	95,394
General merchandise	86,415	80,854
Services	86,282	81,410
Wholesale goods	72,669	79,997
Eating and drinking places	62,192	59,012
Specialty retail stores	54,051	51,495
Food dealers	39,438	38,034
Automotive services	37,769	35,736
Building materials	35,233	34,245
Home furnishings and appliances	25,091	22,808
Apparel group	22,688	22,161
Miscellaneous	43,041	41,655
Selective sales and gross receipts	442,980	419,228
Motor fuels (net)	[27]266,094	252,041
Refunds	−13,148	−12,779
Gross collections	279,242	264,820

Table 9. **State Government Tax Collections in Detail for States: 1988 and 1987**—Continued

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text)

Tax source	1988 (prelim.)	1987
Alcoholic beverages	12,645	13,107
Beer	12,639	12,527
15 percent tax	[28]6	[28]580
Tobacco products--cigarettes	[29]83,208	77,590
Insurance--gross premiums	81,033	76,490
LICENSE	254,887	255,572
Motor vehicles	184,489	176,462
General	184,232	176,222
Truckers	257	240
Motor vehicle operators	9,380	11,554
Corporations in general	12,090	13,879
Franchise tax	8,463	10,213
Filing and qualification fees	3,627	3,666
Public utilities	4,784	5,487
Alcoholic beverages	7,666	8,609
Occupations and businesses, n.e.c.	11,965	14,995
Bank examinations	4,209	5,260
Insurance--license fees	991	1,390
Insurance--Blue Sky fees	929	1,854
Animal health and veterinarian fees	881	1,117
Medical fees	750	671
Nurses	574	545
Commercial feed	539	471
Employment service fees	538	-
Pharmacy board fees	489	414
Real estate commission fees	409	408
Other	1,656	2,865
Hunting and fishing	11,696	10,984
Amusements--horse racing	11,093	10,793
Other	1,724	2,809
Boat registration	[30]425	[30]1,745
Aircraft registration	1,299	1,064
INDIVIDUAL INCOME (net)	1,064,816	955,232
Refunds	-170,311	-178,351
Gross collections	1,235,127	1,133,583
CORPORATION NET INCOME	158,040	149,602
DEATH AND GIFT--inheritance and estate	58,932	53,369
DOCUMENTARY AND STOCK TRANSFER	2,969	3,000
KANSAS		
SALES AND GROSS RECEIPTS	1,131,923	[r]1,062,238
General sales or gross receipts--sales and use	775,633	[r]726,978
Retailers' compensating use	50,774	[r]47,827
Consumers' compensating use	41,989	41,543
Sales, by business group	[31]682,870	[31]637,608
Food	161,174	155,980
Automotive	129,576	117,409
General merchandise and specialty stores	110,722	102,979
Lumber and building	51,508	47,921
Manufacturing and trading	41,166	36,800
Professional and personal service	39,267	34,454
Furniture	36,977	33,022
Public utility	33,330	32,376
Apparel	18,569	17,831
Farm implements	741	620
Other	63,552	57,645
Selective sales and gross receipts	356,290	335,260
Motor fuels (net)	170,035	156,753
Refunds	-7,133	-5,979
Gross collections	177,168	162,732
Alcoholic beverages	47,304	45,450
Liquor	43,734	41,166
Cereal malt	3,570	4,284
Tobacco products--cigarettes	59,659	61,645
Insurance	72,269	64,986
Premium tax	63,251	56,129
Fire insurance--firemen's relief	3,823	3,974
Foreign companies--retaliatory	3,109	2,843
Fire insurance--fire marshal tax	2,086	2,040
Public utilities--express and private car lines	704	765
Amusements--bingo	767	774
Other	5,552	4,887
LICENSE	135,926	126,185
Motor vehicles	78,339	73,915
Vehicle registrations	73,515	69,199
Motor carrier	4,546	4,466
Special vehicle permits	268	242
Other	10	8
Motor vehicle operators	6,043	6,164
Operators	3,408	3,549
Chauffeurs	556	570
Miscellaneous operators	2,079	2,045
Corporations in general	11,505	10,650
Franchise	8,664	8,570
State securities commission	2,068	1,276
Charter fees	745	782
State corporation commission	28	22
Public utilities--corporation commission assessments	3,471	2,756
Alcoholic beverages	1,727	1,395
Club license fees	1,332	1,198
Other	395	197
Amusements--bingo enforcement	18	19
Occupations and businesses, n.e.c.	24,345	21,045
Grain inspections	5,462	3,710
Bank examinations	2,520	2,413
Insurance agents	2,015	1,821
Grain commodities	1,774	1,864
Healing arts	1,204	846
Wheat excise	1,197	1,111
Hotels and restaurants	931	925
Oil well plugging	761	738
Real estate salesmen and brokers	680	604
Nurses	596	536
Consumer loans	503	419
Credit union fees	495	413
Other	6,207	5,645
Hunting and fishing	9,561	9,335
Hunting	5,161	4,778
Fishing	3,204	3,494
Combination	1,027	907
Other	169	156
Other	917	906
Marriage registrations	582	570
Motorboats	326	334
Farmers' motor fuel tax exemption permits	9	2
INDIVIDUAL INCOME (net)	826,318	634,479
Refunds	-132,856	-165,239
Gross collections	959,174	799,718

Table 9. **State Government Tax Collections in Detail for States: 1988 and 1987**—Continued

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text)

Tax source	1988 (prelim.)	1987
CORPORATION NET INCOME	195,520	137,061
Corporation	171,381	104,633
Financial institutions	23,289	31,923
Domestic insurance companies	850	505
PROPERTY	29,280	30,426
General	19,383	19,480
Special--motor carrier	9,897	10,946
DEATH AND GIFT--inheritance and estate	44,505	31,645
SEVERANCE	61,812	63,601
Natural gas	2,056	1,298
Oil proration	923	826
Oil production	142	101
Mineral production	78,691	61,376
Gas	43,320	32,018
Oil	34,336	28,273
Coal	1,025	1,004
Salt	10	81
KENTUCKY		
SALES AND GROSS RECEIPTS	1,684,790	r1,569,080
General sales or gross receipts	951,756	892,042
Selective sales and gross receipts	733,034	r677,038
Motor fuels (net)	[32]322,736	r294,603
Alcoholic beverages	49,285	49,109
Wholesale	33,859	33,060
Beer	20,778	19,872
Liquor	10,424	10,485
Wine	2,657	2,703
Consumption	15,343	15,966
Liquor	8,249	8,356
Beer	5,658	6,042
Wine	1,436	1,568
Liquor case sales	83	83
Tobacco products--cigarettes	14,842	17,114
Insurance--gross premiums	147,922	136,642
General	62,464	60,258
Other	85,458	76,384
Parimutuels	6,525	r5,897
Amusements--race tracks	304	r286
Other--motor vehicle usage	191,420	r173,387
LICENSE	183,927	258,045
Motor vehicles	76,672	r144,973
Truck decal fees	[33]5,795	55,085
Weight distance tax	1,037	25,740
Truck registration	(NA)	23,998
Passenger cars	(NA)	20,525
Commercial motor transportation	(NA)	8,192
Trailer licenses	(NA)	863
Transfer	(NA)	619
Dealer plates	(NA)	256
Motorcycles	(NA)	185
Other	69,840	9,510
Motor vehicle operators	6,367	6,762
Corporations in general	61,618	64,685
Franchise	61,549	64,604
Organization	69	81
Public utilities	[34]4,000	4,446
Alcoholic beverages	[35]1,930	[35]1,945
Distilled spirits and wine	1,402	1,423
Beer	498	514
Amusements--racetracks	505	r461
Occupations and businesses, n.e.c.	19,045	20,994
Department of housing and building construction	3,500	3,023
Nursing and medical	1,375	1,804
Department of Agriculture	1,344	935
Real estate commission	1,250	965
Environmental fees	777	705
Hairdressers and cosmetologists	550	519
Engineers and surveyors	354	512
Accountants	331	290
Pharmacy	323	316
Other	9,241	11,925
Hunting and fishing	10,790	10,559
Other	[34]3,000	3,220
INDIVIDUAL INCOME (net)	1,006,992	920,968
CORPORATION NET INCOME	255,760	267,378
PROPERTY	269,912	r251,308
General	105,480	100,877
Special	153,193	138,663
Intangibles	64,242	54,665
General	55,100	46,106
Building and loan association capital stock	5,236	5,428
Marginal accounts	155	412
Bank deposits	231	234
Other	3,520	2,485
Tangibles	88,951	83,998
General	61,383	57,365
Public service companies	27,561	26,626
Other	7	7
Other (back taxes)	11,239	11,768
DEATH AND GIFT--inheritance and estate	49,056	49,334
SEVERANCE	210,046	r203,142
Coal	189,244	186,347
Mineral and gas	16,554	13,053
Oil production	4,248	3,742
DOCUMENTARY AND STOCK TRANSFER--legal process	3,108	2,606
LOUISIANA		
SALES AND GROSS RECEIPTS	2,068,833	1,954,964
General sales or gross receipts--sales and use	[36]1,300,885	[36]1,189,690
General merchandise	219,528	193,444
Food	188,194	184,570
Manufacturing	141,296	110,248
Construction and building	137,440	119,655
Miscellaneous services	109,473	88,688
Automotive	100,994	90,441
Home furnishings	79,546	76,324
Utilities	45,711	39,576
Apparel	43,162	43,033
Common carriers	7,492	852
Miscellaneous	70,496	90,738
Selective sales and gross receipts	767,948	765,274
Motor fuels (net)	366,798	357,400
Refunds	-15,984	-20,723
Gasoline (gross)	325,893	322,163
Special fuels (gross)	56,889	55,960
Alcoholic beverages	49,848	52,137
Beer	33,328	34,483

Table 9. **State Government Tax Collections in Detail for States: 1988 and 1987**—Continued

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text)

Tax source	1988 (prelim.)	1987
Liquor and wines	16,520	17,654
Tobacco products	74,714	78,786
Insurance	184,822	182,435
Fire, marine, transportation, and casualty	83,367	91,842
Life, accident, and health	44,226	42,125
Louisiana Casualty and Surety Rating Commission	23,935	21,741
Health insurance--patients compensation fund	20,945	13,976
Fire insurance--2 percent	6,332	6,593
Fire marshal tax	4,391	4,650
Other	1,626	1,508
Public utilities	35,155	32,472
Transportation and communication	25,706	23,267
Natural gas franchise	9,449	9,205
Parimutuels--running tracks	21,320	22,048
Amusements	[37]196	[37]196
Racing	[37]163	[37]163
Boxing and wrestling	[37]33	[37]33
Other	35,095	39,800
Room occupancy	[37]25,000	28,921
Soft drink	10,095	10,879
LICENSE	368,558	369,550
Motor vehicles	76,445	71,286
Vehicle license tax	51,889	46,255
Other	24,556	25,031
Motor vehicle operators	10,335	13,527
Drivers and chauffeurs	7,208	7,639
Other	3,127	5,888
Corporations in general	234,616	241,685
Franchise	232,192	239,126
Incorporation and filing fees	2,424	2,559
Public utilities	2,438	4,329
Alcoholic beverages	2,164	2,322
Liquor and wine	1,679	1,757
Beer	485	565
Amusements--racing	[37]105	[37]107
Occupations and businesses, n.e.c.	30,707	26,582
Securities	4,961	4,268
Insurance agents and companies	4,018	3,298
Hazardous waste fees	2,968	3,009
Banking	2,075	2,225
Real estate	1,744	[r]966
Drill and renewal permits	1,716	1,142
Savings and loan associations	1,126	1,060
Petroleum products inspectors	839	946
Small loan companies	775	818
Pharmacy examiners	768	562
Nurses	766	738
Pesticides	702	686
Accountants	651	[37]55
Weights and measure inspection	444	346
Other	7,154	6,463
Hunting and fishing	11,438	9,402
Hunting	5,265	4,372
Angling	2,679	1,992
Other	3,494	3,038
Other--motorboats	[37]310	[37]310
INDIVIDUAL INCOME (net)	575,693	438,643
Refunds	-104,819	-153,828
Gross collections	680,512	592,471
CORPORATION NET INCOME	219,894	191,189
PROPERTY	[38]26,827	[r][38]25,120
Port authorities	4,799	4,552
Levee districts	22,028	20,568
DEATH AND GIFT	41,550	40,167
Inheritance and estate	39,571	37,677
Gift	1,979	2,490
SEVERANCE	472,870	449,576
Oil and distillate	353,231	318,128
Gas, gasoline, or liquefied petroleum gas	109,473	121,108
Timber	3,912	4,076
Pulpwood	3,165	3,263
Sulphur	1,337	1,454
Sand	622	455
Gravel	430	387
Salt and salt brine	346	350
Shell	283	216
Reforestation	64	131
Other	7	6
MAINE		
SALES AND GROSS RECEIPTS	737,112	668,494
General sales or gross receipts	491,936	439,399
Sales	[39]444,992	[39]391,924
Automotive	103,383	94,857
General merchandise	73,190	67,337
Business operating	65,235	58,712
Building supply	65,037	55,348
Restaurant and lodging	54,287	48,972
Food store	39,057	35,496
Other	41,077	35,928
Use	46,944	47,475
Selective sales and gross receipts	245,176	229,095
Motor fuels (net)	[40]105,779	97,278
Refunds	-1,090	-1,039
Gasoline (gross)	84,730	78,487
Other (gross)	22,139	19,830
Alcoholic beverages	34,008	33,490
75 percent excise tax	26,435	25,980
Malt excise tax	7,573	7,510
Tobacco products	40,672	39,618
Insurance	33,464	28,167
Public utilities	29,400	28,960
Parimutuels	1,853	1,582
Harness races	1,403	1,186
Breakage	450	396
LICENSE	96,188	87,018
Motor vehicles	55,052	46,657
Registrations	54,528	46,179
Certificates of inspection	524	478
Motor vehicle operators	6,294	6,583
Corporations in general	957	950
Alcoholic beverages--malt and liquor	1,881	1,804
Amusements	311	272
Beano	85	50
Other	226	222
Occupations and businesses, n.e.c.	[41]21,093	[41]20,351
Registration fees	1,772	1,324
Inspection services	1,208	1,638
Milk dealers	929	946
Potato tax	828	841

Table 9. **State Government Tax Collections in Detail for States: 1988 and 1987**—Continued

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text)

Tax source	1988 (prelim.)	1987
Blueberry tax	495	494
Bank examination fees	434	271
Highway permits	428	543
Lobster and crab	342	337
Other	14,657	13,957
Hunting and fishing	9,715	9,633
Other	885	768
Dog	611	564
Watercraft	274	204
INDIVIDUAL INCOME (net)	555,212	423,209
Refunds	-51,067	-63,495
Gross collections	606,279	486,704
CORPORATION NET INCOME	84,704	68,336
PROPERTY	6,237	8,156
General	6,108	8,062
Unorganized territory	6,000	7,706
Tree growth and spruce budworm	10	154
Other	98	202
Special	129	94
Nonresidents	129	102
Watercraft	-	-8
DEATH AND GIFT--inheritance and estate	11,913	19,482
DOCUMENTARY AND STOCK TRANSFER	14,157	13,785
Real estate transfer tax	13,874	13,590
Other	283	195
MARYLAND		
SALES AND GROSS RECEIPTS	2,552,272	[1]2,305,755
General sales and gross receipts	1,423,585	1,302,463
Food and beverage	279,737	259,909
General merchandise and specialty stores	270,175	251,381
Building and industrial supplies	224,239	206,381
Furniture, fixtures, and appliances	170,731	148,250
Automotive and oil companies	95,320	88,034
Utilities and transportation	84,730	80,568
Apparel	78,805	74,283
Hardware, machinery, and equipment	54,210	48,169
Miscellaneous	174,944	154,055
Refunds	-9,306	-8,567
Selective sales and gross receipts	1,128,687	1,003,292
Motor fuels (net)	441,618	[42]328,335
Refunds	-8,804	-6,317
Gasoline (gross)	390,477	291,529
Diesel fuel (gross)	59,945	43,123
Alcoholic beverages	28,023	29,063
Liquor	14,136	14,552
Beer	9,611	10,023
Wine	4,276	4,488
Tobacco products	65,494	66,042
Insurance	128,103	120,653
Public utilities	95,721	93,058
Parimutuels--tax on wagers	2,726	2,450
Amusements	1,592	1,533
Admissions (State-retained portion)	1,143	1,014
Boxing, wrestling, and sparring	449	519
Other	365,410	362,158
Motor vehicle titling	339,255	339,497
Boat titling	21,724	18,220
Energy generation	4,431	4,441
LICENSE	204,923	[r]151,635
Motor vehicles	[43]133,141	85,544
Motor vehicle operators	8,226	8,008
Corporations in general	4,775	3,907
Filing fee--domestic corporation	3,275	2,737
Foreign corporations filing	624	519
Other	876	651
Alcoholic beverages	360	350
Wholesalers	86	93
Manufacturers	35	39
Other	239	218
Amusements	18	33
Racing	18	11
Other	-	22
Occupations and businesses, n.e.c.	49,347	[r]45,066
Motor carrier registration fees	15,158	14,240
Public Service Commission filing fees	8,355	8,101
Executors and administrators commission	3,714	3,431
Stock brokers and agents	2,453	3,232
Franchise tax--building, savings and loan	2,367	1,773
Real estate brokers	1,564	300
Waste water discharge permits	1,544	1,264
Insurance agents and companies	1,542	981
Medical	1,393	993
Insurance examination	1,247	1,146
Pharmacy	1,182	197
Other	8,828	[r]9,408
Hunting and fishing	7,445	7,223
Hunting	2,526	2,447
Fishing	1,761	1,681
Crab, clam, oyster, and fish net	727	743
Other	2,431	2,352
Other--motorboats	1,611	1,504
INDIVIDUAL INCOME (net)	2,432,698	2,181,080
Refunds	-522,546	-484,153
Gross collections	2,955,244	2,665,233
CORPORATION NET INCOME	313,070	270,489
General corporation	258,353	237,927
Financial institutions	40,891	25,044
Savings banks, building, savings, and loan associations	13,826	7,518
PROPERTY	147,621	128,523
General--loan taxes	146,793	128,176
Special--rolling stock	[44]-138	19
Interest and penalties	966	328
DEATH AND GIFT	58,012	46,892
Inheritance	40,158	33,108
Estate	17,854	13,784
DOCUMENTARY AND STOCK TRANSFER	79,726	77,108
Property transfer tax	78,918	75,855
Recordation	808	1,253
OTHER	18,831	26,084
Excess fees of office	10,713	18,586
Emergency telephone system tax	8,118	7,498
MASSACHUSETTS		
SALES AND GROSS RECEIPTS	2,913,743	[r]2,720,288
General sales and gross receipts	2,021,093	[r]1,865,754

Table 9. **State Government Tax Collections in Detail for States: 1988 and 1987**—Continued

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text)

Tax source	1988 (prelim.)	1987
Selective sales and gross receipts	892,650	r854,534
Motor fuels (net)	305,517	r297,404
Alcoholic beverages	78,436	80,693
Manufacturers, wholesalers, importers	78,013	80,321
Clubs	423	372
Tobacco products--cigarettes	168,479	r170,626
Insurance	248,060	r220,618
Insurance companies premium	239,106	r211,389
Excess and surplus lines	6,834	5,547
Marine insurance	2,120	3,682
Parimutuels	32,036	35,679
Amusements	9,900	r9,790
Beano	8,622	r8,583
Raffles and bazaars	1,265	r1,196
Boxing	13	11
Other--room occupancy	50,222	r39,724
LICENSE	248,379	r242,516
Motor vehicles	145,000	r141,671
Motor vehicle operators	38,000	r37,433
Corporations in general	15,308	16,160
Alcoholic beverages	1,276	1,448
Amusements	785	r841
Racing	455	r513
Entertainment on the Lord's Day	328	r327
Boxing license and permits	2	r1
Occupations and businesses, n.e.c.	40,750	r39,342
Hunting and fishing	5,194	3,653
Other--miscellaneous	2,066	r1,968
INDIVIDUAL INCOME (net)	3,984,746	r3,995,649
CORPORATION NET INCOME	1,068,341	r1,113,164
Corporation income and excise	771,806	r814,082
Bank and trust deposits	110,963	r120,527
Finance company deposits	108,111	r108,638
Utilities	74,007	r57,635
Dissolution excise	3,454	[45]12,282
PROPERTY--special--motor vehicle excise	932	r344
DEATH AND GIFT	254,701	r223,084
DOCUMENTARY AND STOCK TRANSFER--real estate transfer	50,562	r53,277
MICHIGAN		
SALES AND GROSS RECEIPTS	4,064,211	r4,029,061
General sales and gross receipts	2,919,055	r2,822,296
Sales tax	2,465,073	2,383,116
Consumers and retailers' use	379,142	369,761
Motor vehicle use	74,840	69,419
Selective sales and gross receipts	1,145,156	r1,206,765
Motor fuels (net)	687,308	r661,908
Gasoline and diesel	658,982	638,892
Motor carrier fuel	15,191	16,798
Other	13,135	6,218
Alcoholic beverages	120,085	r123,043
Beer and wine	53,273	54,197
Liquor excise	46,942	48,355
Other	19,870	20,491
Tobacco products--cigarettes	264,541	253,828
Insurance	[46]43,882	r138,958
Parimutuels	20,173	r20,317
Harness tracks	13,032	13,571
Running tracks	7,081	6,688
Quarter horse	60	58
Other--convention facilities tax	9,167	r8,711
LICENSE	579,931	r487,998
Motor vehicles	413,715	r346,799
Annual licenses	333,131	291,059
Titles	19,587	7,017
Nonresident license	7,069	6,170
Transfers	5,914	2,313
Other	48,014	40,240
Motor vehicle operators	26,542	r14,691
Corporations in general	9,979	r10,782
Public utilities	15,007	r13,518
Alcoholic beverages	11,541	r9,316
Amusements	234	34
Occupations and businesses, n.e.c.	48,862	49,522
Bank examination fees	3,973	(NA)
Insurance valuation licensing fees	3,394	(NA)
Auto repair facilities	3,060	(NA)
Electrical fees	1,592	(NA)
Nurses	1,411	(NA)
Plumbing fees	1,373	(NA)
Credit union examination fees	1,335	(NA)
Mechanical code fees	1,209	(NA)
Hazardous waste	1,126	(NA)
Cosmetologists	1,027	(NA)
Board of medicine--registration	763	(NA)
Residential builders	758	(NA)
Insurance agency licensing	712	(NA)
Real estate brokers	593	(NA)
Other	26,536	(NA)
Hunting and fishing	41,416	r35,627
Other	12,635	7,709
INDIVIDUAL INCOME (net)	3,587,860	r3,197,419
Refunds	−892,012	−995,649
Gross collections	4,479,872	4,193,068
CORPORATION NET INCOME	1,856,105	r1,524,371
Single business tax	1,854,879	1,516,672
Corporation and financial institution net income	1,226	7,699
PROPERTY	278,656	r280,169
Telephone and telegraph	128,590	122,801
Intangibles	79,783	77,546
Railroad	90	197
Car loaning companies	1,475	1,308
Industrial facility tax--State share	68,718	78,317
DEATH AND GIFT--inheritance	93,799	r84,747
SEVERANCE--gas and oil	43,581	r48,344
OTHER	11,225	(NA)
MINNESOTA		
SALES AND GROSS RECEIPTS	2,702,528	2,407,445
General sales or gross receipts	1,676,632	1,468,608
Selective sales and gross receipts	1,025,896	938,837
Motor fuels (net)	[47]391,657	356,870
Refunds	−3,187	−4,442
Gasoline (gross)	391,885	358,815
Aviation gas (net)	2,959	2,497

Table 9. **State Government Tax Collections in Detail for States: 1988 and 1987**—Continued

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text)

Tax source	1988 (prelim.)	1987
Alcoholic beverages	55,746	54,370
Tobacco products	115,848	80,189
Cigarettes	110,596	76,779
Tobacco	5,252	3,410
Insurance	126,765	107,091
General	123,222	101,985
Fire marshal	2,159	3,470
Firemans relief surcharge	1,384	1,636
Public utilities	99,953	114,950
Telephone	[48]99,081	113,979
Telegraph	826	927
Rural electric cooperatives	45	44
Railroad and freight lines	1	-
Other--motor vehicle excise	235,927	225,367
LICENSE	375,120	367,875
Motor vehicles (net)	272,876	265,234
Motor vehicles (gross)	269,584	259,111
Refunds	-900	-1,018
Transfer of ownership	4,192	7,141
Motor vehicle operators	13,690	8,921
Corporations in general	2,917	3,187
Alcoholic beverages	523	528
Occupations and businesses, n.e.c.	53,982	[49]61,557
Business licenses	15,888	22,653
Professional licenses	11,586	9,172
Grain inspection	4,921	4,494
Agricultural licenses	2,524	2,893
Electrical work--inspection	2,472	2,154
Bank examinations	1,448	2,709
Petroleum products inspection	817	800
Other	14,326	16,682
Hunting and fishing	25,535	23,590
Hunting and fishing	24,137	22,316
Surcharge--wildlife acquisition	1,193	1,082
Commercial game and fish permits	205	192
Other	5,597	4,858
Boat and water safety	2,703	2,233
Aircraft registration	1,456	1,643
Snowmobiles	1,438	982
INDIVIDUAL INCOME (net)	2,625,405	2,312,044
Refunds	-481,690	-451,656
Gross collections	3,107,095	2,763,700
CORPORATION NET INCOME	411,960	422,999
Refunds	-93,755	-81,119
General (gross)	505,715	478,401
Bank excise (gross)	([50])	25,717
PROPERTY--special--flight property	7,536	6,180
DEATH AND GIFT	13,610	21,601
Inheritance and estate	13,517	21,261
Gift	93	340
SEVERANCE	7,796	[49]8,266
Occupation tax	5,359	4,670
Taconite	5,356	4,203
Iron ore	3	467
Royalty tax	2,437	3,596
Taconite	2,215	3,233
Iron ore	219	359
Miscellaneous ore	3	4
Taconite tonnage and additional tax	-	-
DOCUMENTARY AND STOCK TRANSFER	1	12
Mortgage registry	-	[51]11
Documents tax	1	1
MISSISSIPPI		
SALES AND GROSS RECEIPTS	1,402,715	1,301,047
General sales or gross receipts	1,007,276	1,015,402
Use	95,049	87,445
Sales	[52]912,227	[52]927,957
Food and beverage	244,328	258,944
Automotive	126,692	169,337
Apparel and general merchandise	146,222	137,499
Contracting, lumber, and building materials	123,470	115,250
Miscellaneous retail	67,869	67,183
Utilities	70,634	65,781
Miscellaneous services	48,155	44,310
Machinery, equipment, and supplies	41,509	34,952
Furniture and fixtures	29,552	30,145
Wholesale sales	7,139	7,613
Natural resources and recreation	2,195	1,767
Selective sales and gross receipts	395,439	285,645
Motor fuels (net)	[53]229,060	[53]128,125
Alcoholic beverages	36,257	37,139
Beer and wine	24,546	24,659
Liquor tax	11,711	12,480
Tobacco products	53,342	53,638
Insurance	76,448	66,358
Amusements--admissions	332	385
LICENSE	185,431	164,131
Motor vehicles	74,507	57,714
Truck and trailer	47,697	43,644
Tags	13,934	4,994
Motor carrier fees	5,068	4,850
Motor vehicle inspection	3,168	2,859
Registration certificates	1,403	1,367
Other	3,237	-
Motor vehicle operators	6,827	5,894
Corporations in general	58,384	61,041
Franchise and penalties	54,487	57,785
Charter and other	3,897	3,256
Public utilities--regulatory fees	817	2,274
Alcoholic beverages--retail liquor permits	1,169	1,215
Occupations and businesses, n.e.c.	35,831	28,644
Installment loans	3,514	3,514
Department of public safety	3,108	3,255
Fire marshal fees	2,669	2,338
Bank department fees	1,704	1,633
Drilling	1,335	1,225
Insurance privilege	1,305	1,268
Insurance department fees	786	680
Seedman permits and plant registration	727	895
Real estate board fees	[54]661	[54]232
Public contractors	626	578
Slot vending machine	550	567
Rice promotion	505	491
Feed and fertilizer	453	398
Soybean promotion	354	329
Other	17,534	11,241
Hunting and fishing	7,739	7,272
Other--aircraft registration	157	77

Table 9. **State Government Tax Collections in Detail for States: 1988 and 1987**—Continued

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text)

Tax source	1988 (prelim.)	1987
INDIVIDUAL INCOME (net)	353,227	315,449
CORPORATION NET INCOME	96,170	102,865
PROPERTY--general	19,774	285
Nuclear generating plant	[55]19,487	(X)
Acreage	283	251
Ad valorem and insolvencies	4	34
DEATH AND GIFT--inheritance	15,713	10,421
SEVERANCE	53,224	49,190
Oil	26,471	22,645
Natural gas	23,250	23,297
Timber	3,503	3,248
MISSOURI		
SALES AND GROSS RECEIPTS	2,286,839	2,093,344
General sales or gross receipts	1,683,481	1,624,025
Sales and general use	1,570,661	[r]1,515,098
Conservation tax	89,183	[r]86,057
Motor vehicle use	23,637	22,870
Selective sales and gross receipts	603,358	469,319
Motor fuels (net)	[56]339,738	[56]215,212
Refunds	-11,964	-8,055
Gross collections	351,702	223,267
Alcoholic beverages	23,891	25,074
Liquor and wine	16,555	17,649
Beer	7,336	7,425
Tobacco products--cigarettes	83,214	82,784
Insurance	155,402	145,047
Foreign and workmen's compensation	143,164	134,978
Stock companies	3,028	3,110
Other	9,210	6,959
Public utilities--private car	1,113	1,202
LICENSE	337,566	322,716
Motor vehicles	195,344	185,017
Automobiles	188,454	178,425
Motor carriers	3,934	3,703
Motor vehicle inspection and decals	2,956	2,889
Motor vehicle operators	11,866	11,901
Corporations in general	51,722	49,847
Franchise	46,114	45,777
Incorporation and registration	5,608	4,070
Public utilities--assessments	7,781	7,507
Alcoholic beverages	2,392	2,447
Liquor	2,356	2,407
Beer	36	40
Amusements--exhibitions	1,011	1,051
Occupations and businesses, n.e.c.	48,649	46,858
Professional licenses	6,192	6,084
Financial institutions	6,064	5,873
Marketing development	5,929	5,396
Salesmen	5,470	5,154
Insurance regulatory fees	5,250	4,955
Grain inspection	2,055	1,945
Recreational licenses	1,627	1,637
Milk inspection	1,484	1,431
Occupational board	1,067	1,096
Agriculture fees	868	813
Fertilizer inspection	844	724
Oil inspection	709	308
Other	11,090	11,442
Hunting and fishing	14,551	14,149
Other	4,250	3,939
Motorboats	2,328	2,377
Other	1,922	1,562
INDIVIDUAL INCOME (net)	1,515,970	1,247,536
Refunds	-154,943	-196,479
Gross collections	1,670,913	1,444,015
CORPORATION NET INCOME	224,228	235,352
Corporation income (net)	199,946	183,670
Refunds	-39,258	-33,864
Gross collections	239,204	217,534
Banking institutions (net)	24,282	51,682
PROPERTY--general	10,876	9,872
DEATH AND GIFT--inheritance and estate	28,590	32,431
SEVERANCE--forest croplands	33	21
OTHER--undistributed taxes	1,399	1,023
MONTANA		
SALES AND GROSS RECEIPTS	182,094	148,705
Selective sales and gross receipts	182,094	148,705
Motor fuels (net)	[57]102,404	85,490
Refunds	-4,570	-4,144
Gasoline and diesel	106,647	89,319
Aircraft fuel	327	315
Alcoholic beverages	13,208	13,794
Liquor and wine	8,642	9,075
Beer and wine	4,566	4,719
Tobacco products--cigarettes	12,052	12,616
Insurance	39,510	25,304
Public utilities	10,494	9,857
Telephone and telegraph	3,451	3,546
Electric energy	3,311	2,992
Freight line companies	1,230	1,212
Other	2,502	2,107
Parimutuels	144	166
Other	4,282	1,478
Accommodations tax	[58]3,373	(X)
Contractor gross receipts	488	1,094
Milk producers	294	276
Cement	127	108
LICENSE	74,058	[r]65,853
Motor vehicles	29,796	30,464
Motor vehicle operators	2,004	1,972
Corporations in general	750	769
Public utilities--motor carriers	1,220	1,158
Alcoholic beverages	1,558	1,468
Liquor	862	847
Beer	414	343
Wine	221	230
Other	61	48
Amusements	9,052	[r]4,843
Occupations and businesses, n.e.c.	10,428	9,274
Investment	2,249	2,140
Wheat and barley sales	1,454	1,406
Railroad commission license	1,296	1,218
Motor vehicle disposal	742	655
Agriculture	560	416
Health	289	301
Chain store	270	277
Medical	262	106
Other	3,306	2,755

Table 9. **State Government Tax Collections in Detail for States: 1988 and 1987**—Continued

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text)

Tax source	1988 (prelim.)	1987
Hunting and fishing	19,213	15,819
Other	37	86
Snowmobiles	37	51
Boat	(NA)	35
INDIVIDUAL INCOME (net)	[59]243,768	194,675
Refunds	-37,928	-33,934
Gross collections	281,696	228,609
CORPORATION NET INCOME	46,200	34,568
PROPERTY	34,958	41,957
DEATH AND GIFT--inheritance and estate	8,745	7,212
SEVERANCE	112,779	101,453
Coal production	84,638	76,547
Oil production	16,484	16,144
Resource indemnity	4,979	3,822
Metal mines tax	4,249	1,756
Natural gas	1,492	2,492
Other	937	692
OTHER	12,481	1,421
Payroll tax	[60]10,952	(X)
Fire protection	1,151	1,055
Other	378	366
NEBRASKA		
SALES AND GROSS RECEIPTS	726,593	663,649
General sales or gross receipts--sales and use (net)	447,790	[61]390,546
Sales tax	392,846	342,878
Sales tax--motor vehicles	52,193	44,777
Consumer use tax	4,454	3,828
City sales tax collection fee--amounts retained (3%)	2,510	2,306
Refunds	-4,213	-3,243
Selective sales and gross receipts	278,803	273,103
Motor fuels	165,798	161,842
Refunds	-3,450	-2,811
Gasoline	129,063	127,866
Diesel fuel	32,719	30,562
Interstate motor carrier	6,085	5,137
Aircraft fuel	1,381	1,088
Alcoholic beverages	15,824	15,434
Tobacco products--cigarettes	[62]38,998	35,892
Insurance	34,502	30,895
Public utilities--railroad freight	1,599	1,811
Parimutuels	[63]673	5,405
Amusements--admissions	6,507	4,981
Other	14,902	16,843
Grain and seed	9,505	12,724
Other	5,397	4,119
LICENSE	98,465	99,599
Motor vehicles	50,464	50,586
Registrations	33,872	33,254
Mileage fees	12,494	13,074
Titles	1,867	2,024
Excess limit fees	1,345	1,389
Bus and truck registration	849	784
Other	37	61
Motor vehicle operators	3,104	2,927
Corporations in general	4,520	4,419
Franchise--domestic	3,085	2,989
Filing--foreign	1,435	1,430
Alcoholic beverages	248	259
Liquor--beer	129	138
Registration fees	119	121
Occupations and businesses, n.e.c.	20,538	22,334
General business fees	13,911	12,508
Trade and professional fees	6,627	9,826
Hunting and fishing	7,862	7,385
Hunting	3,918	3,728
Fishing	2,789	2,561
Habitat stamp fees	1,155	1,096
Other	11,729	11,689
Nonoccupational fees	8,974	9,442
Boat licenses	2,755	2,247
INDIVIDUAL INCOME (net)	[64]432,035	359,803
Refunds	-57,163	-73,212
Gross collections	489,198	433,015
CORPORATION NET INCOME	73,783	67,423
PROPERTY	3,884	3,574
Fleet vehicle	3,757	3,443
Other	127	131
DEATH AND GIFT	3,343	4,480
SEVERANCE	2,571	2,396
DOCUMENTARY AND STOCK TRANSFER--real estate transfer	2,194	2,420
NEVADA		
SALES AND GROSS RECEIPTS	982,050	956,296
General sales and gross receipts	546,409	552,995
County-city relief tax	172,977	210,261
Sales and use	214,244	200,167
School support tax	159,188	142,567
Selective sales and gross receipts	435,641	403,301
Motor fuels (net)	99,238	97,900
Motor fuel	70,270	40,253
Additional 1 1/2-cent tax	(NA)	39,602
Special fuel	22,352	13,203
Jet fuel excise	2,230	2,009
Aviation and marine tax	1,880	504
Collection amounts retained--county tax	2,506	2,329
Alcoholic beverages	11,070	13,266
Tobacco products--cigarettes	14,089	21,052
Insurance	46,446	40,700
Public utilities	4,419	2,912
Parimutuels	12	9
Amusements	256,284	223,923
Gambling	234,299	204,611
Casino entertainment	18,256	16,916
Advance license fees	3,124	1,339
Athletic commission	605	1,057
Other	4,083	3,539
LICENSE	149,346	123,485
Motor vehicles	57,233	49,919
Registrations	21,889	21,146
Motor carriers	24,499	20,192
Other	10,845	-
Motor vehicle operators	3,775	3,075
Driver licenses	3,401	2,770
Photo driver licenses	350	283
Taxi drivers	24	22

Table 9. **State Government Tax Collections in Detail for States: 1988 and 1987**—Continued

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text)

Tax source	1988 (prelim.)	1987
Corporations in general	5,058	4,351
Alcoholic beverages	[65]25	22
Amusements	51,632	46,590
Slot machine tax rebates	32,915	29,860
Nonrestricted slots	8,789	8,013
Quarterly fee--games	5,878	5,504
Annual fee--games	121	114
Other	3,929	3,099
Occupations and businesses, n.e.c.	24,738	12,650
Insurance companies	2,978	3,413
Agents, brokers, and dealer licenses	2,071	1,037
Real estate	1,007	(NA)
Savings and loans	959	1,492
Petroleum inspection	626	349
Banking	385	384
Brand inspection	353	351
Other	16,359	5,624
Hunting and fishing	[65]4,500	4,508
Other	2,385	2,370
Civil action fees	909	1,232
Boat	832	322
Marriage	467	594
Other	177	222
PROPERTY	39,115	38,542
General	9,115	(NA)
Real property	8,493	(NA)
Personal property	622	(NA)
Special--motor vehicle privilege	[65]30,000	(NA)
DEATH AND GIFT	5,279	12,986
SEVERANCE--mine proceeds	[66]10,655	3
NEW HAMPSHIRE		
SALES AND GROSS RECEIPTS	256,878	243,189
Selective sales and gross receipts	256,878	243,189
Motor fuels (net)	83,016	83,615
Alcoholic beverages	11,383	11,276
Tobacco products	31,695	31,674
Insurance	35,299	30,219
Public utilities	7,074	6,427
Parimutuels	11,489	10,518
Greyhound racing	8,721	8,116
Running races	1,349	1,052
Bingo sweepstakes	723	768
Lucky 7	675	563
Harness racing	21	19
Other--meals excise and room occupancy (6% rate)	76,922	69,460
LICENSE	82,680	[r]76,743
Motor vehicles	45,857	43,051
Registrations	34,757	33,056
Certificates of title	2,345	2,327
Initial plates	2,437	2,592
Other	6,318	5,076
Motor vehicle operators	4,670	4,471
Corporations in general	4,748	4,508
Public utilities--assessments	2,774	[r]1,871
Alcoholic beverages	1,664	2,056
Liquor	635	801
Beer	546	762
Wine	483	493
Amusements--race tracks	522	514
Occupations and businesses, n.e.c.	14,794	[r]13,194
Blue sky laws	1,576	1,413
Insurance agents	1,066	859
Oil pollution control	627	439
Nursing	361	249
Public health	344	321
Teachers	331	270
Commercial code	326	307
Land sales	255	258
Electricians	249	202
Real estate	211	346
Medical	205	180
Plumbers	190	167
Engineers	179	52
Insurance brokers	149	126
Other	8,725	8,005
Hunting and fishing	5,252	4,677
Other	2,399	2,401
INDIVIDUAL INCOME--interest and dividends tax (net)	29,844	[r]26,826
CORPORATION NET INCOME	145,680	[r]159,747
PROPERTY	9,894	[r]8,552
Telephone companies	9,467	8,197
Railroad companies	207	137
Other	220	[r]218
DEATH AND GIFT	21,933	21,186
Inheritance	17,361	11,741
Estate	4,572	9,445
SEVERANCE--timber yield	-65	85
DOCUMENTARY AND STOCK TRANSFER--real estate transfer	36,259	[r]42,160
NEW JERSEY		
SALES AND GROSS RECEIPTS	5,152,735	4,911,270
General sales or gross receipts--sales and use	3,136,801	2,911,780
Selective sales and gross receipts	2,015,934	1,999,490
Motor fuels (net)	330,866	343,542
Refunds	-5,970	-6,485
Sales (gross)	332,989	325,079
Use	3,847	24,948
Alcoholic beverages	55,092	57,886
Liquor	43,087	45,257
Beer	5,191	5,391
Wine and other	6,814	7,238
Tobacco products--cigarettes	[67]221,826	210,955
Insurance	168,138	147,891
Foreign	162,180	142,436
Domestic	937	100
Motor vehicle liability, responsibility, and unsatisfied assessments	5,021	5,355
Public utilities	1,002,496	1,018,560
Municipal public utility tax	685,004	682,274
Public utility surtax	314,373	333,353
Public community water systems	2,896	2,673
Public utility fees	223	260
Parimutuels--pools	8,233	7,379
Amusements	209,201	199,844
Casino gross revenue	208,390	199,495

Table 9. **State Government Tax Collections in Detail for States: 1988 and 1987**—Continued

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text)

Tax source	1988 (prelim.)	1987
Boxing and wrestling	811	349
Other--petroleum cleanup compensation	20,082	13,433
LICENSE	593,844	576,744
Motor vehicle	322,421	324,080
Motor vehicle fees	310,631	312,226
Motor carrier road tax	11,790	11,854
Motor vehicle operators	25,766	25,898
Corporations in general	137,789	127,002
Business franchise, filing, and reinstatement fees	137,179	126,323
Secretary of State--fees	610	679
Public utilities--railroad franchise	1,989	2,507
Alcoholic beverages	4,364	3,697
Licenses	3,112	2,941
Permits	1,252	756
Amusements	52,897	47,346
Casino	43,575	38,682
Slot machine	9,322	8,664
Occupations and businesses, n.e.c.	38,631	36,375
Insurance	6,530	5,287
Securities	5,167	5,042
Real estate salesmen and brokers	3,607	2,662
Medical examiners	2,511	2,139
Structural supervision	2,349	2,598
Nursing	1,953	1,695
Power vessel--navigation	1,400	1,458
Banking	1,342	1,144
Teachers' certificates	1,125	1,177
Detectives	941	818
Water pollution control fees	929	1,773
Public accountants	885	783
Beauty culture, barbers, and barbershops	846	1,162
Other	9,046	8,637
Hunting and fishing	7,515	7,233
Other	2,472	2,606
Motorboat	1,400	1,400
Dog	1,072	1,206
INDIVIDUAL INCOME (net)	2,557,694	2,603,334
Personal income tax	2,557,635	2,602,819
New York commuters tax	[68]59	[68]515
CORPORATION NET INCOME	1,181,849	1,088,311
Corporation income tax	1,083,632	r1,002,906
Corporation business tax--banks and saving institutions	98,217	r85,405
PROPERTY--special	27,073	29,827
Business personal property	24,801	29,787
Railroad, Class II	2,272	40
DEATH AND GIFT--inheritance and gift	[69]163,117	[69]190,368
DOCUMENTARY AND STOCK TRANSFER--realty transfer	86,048	91,563
NEW MEXICO		
SALES AND GROSS RECEIPTS	1,013,390	924,356
General sales or gross receipts	739,904	699,564
General sales tax	716,779	675,763
Compensating use tax	23,125	23,801
Selective sales and gross receipts	273,486	224,792
Motor fuels (net)	[70]138,703	107,684
Refunds	-555	-367
Gasoline	100,567	80,070
Diesel and butane	38,691	27,981
Alcoholic beverages	17,471	17,480
Tobacco products	18,814	18,621
Cigarettes	17,115	17,081
Tobacco	1,699	1,540
Insurance	43,483	41,854
Premium tax--fire insurance	19,184	18,397
Premium tax--other	24,299	23,457
Public utilities	6,004	6,108
Private car	708	572
Electric, water, gas, and steam	5,296	5,536
Parimutuels	2,330	2,253
Amusements--racing	81	99
Other--motor vehicles excise	46,600	30,693
LICENSE	127,565	r93,938
Motor vehicles	98,473	r63,675
Registration and license fees[71]	73,076	r41,406
Registrations	47,496	24,544
Trip tax	13,999	9,573
Stamps, decals	2,649	(NA)
Vehicle transaction fees	1,585	1,610
Oversize permits	905	887
Regulatory fees	317	348
Escort fees	73	119
Cab cards	22	20
Miscellaneous	6,030	4,305
Weight distance tax	25,397	22,269
Motor vehicle operators	3,782	3,200
Corporations in general	2,112	5,581
Franchise	617	3,768
Charter and entrance	1,495	1,813
Public utilities--pipeline	40	87
Alcoholic beverages	2	1,020
Amusements--race tracks	120	1,794
Occupations and businesses, n.e.c.	12,110	11,523
Construction industry	3,772	3,073
Livestock board	3,691	4,172
Real estate	840	673
Bank examiner	714	696
Mobile housing commission	472	325
Pharmacy	464	264
Medical examiners	314	273
Fruit and vegetable	265	204
Pesticide management	241	239
Cosmetology	175	147
Architects	150	195
Other	1,012	1,262
Hunting and fishing	10,926	7,058
INDIVIDUAL INCOME (net)	303,733	242,622
Refunds	-69,770	-77,840
Gross collections	373,503	320,462
CORPORATION NET INCOME	[72]49,576	[72 73]99,139
PROPERTY	3,148	3,260
General	1,644	1,700
Special--oil and gas production equipment	1,504	1,560
DEATH AND GIFT--inheritance and estate	4,095	3,377
SEVERANCE	291,880	235,044
Oil and gas severance--3 3/4 percent	163,926	131,870
Oil and gas privilege tax	79,412	62,143

Table 9. **State Government Tax Collections in Detail for States: 1988 and 1987**—Continued

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text)

Tax source	1988 (prelim.)	1987
Natural gas processors tax	6,531	4,907
Resource excise	5,913	5,060
Oil and gas conservation tax	5,729	4,400
Oil and gas ad valorem production	5,022	3,631
Other--copper, potash, uranium, carbon dioxide	25,347	23,033
NEW YORK		
SALES AND GROSS RECEIPTS	8,379,003	7,876,098
General sales or gross receipts	5,510,790	5,097,847
Selective sales and gross receipts	2,868,213	2,778,251
Motor fuels (net)	500,180	495,922
Refunds	-8,131	-7,840
Gasoline (gross)	459,154	457,575
Diesel (gross)	49,157	46,187
Alcoholic beverages	[74]149,069	[74]156,384
Liquor	120,554	127,729
Beer	20,262	20,574
Wine	8,686	9,118
Tobacco products--cigarettes	400,932	406,235
Insurance	489,490	458,965
Domestic	[75]430,231	412,181
Foreign	54,350	42,418
Motor vehicle liability	4,909	4,366
Public utilities	[74]1,007,926	[74]969,056
Electric and gas	536,877	546,595
Telephone and telegraph	296,754	279,237
Trucking	17,502	19,039
Pipelines	15,491	23,162
Water	5,299	5,482
Airline	1,204	2,954
Water transportation	577	566
Railroad	88	298
Other	6,813	7,079
Metropolitan Transportation Authority surcharge	[75]94,705	91,825
Parimutuels	92,349	83,836
Flat racing	46,782	45,677
Off-track betting	29,072	28,368
Harness racing	16,486	9,699
Quarter horse	9	92
Amusements	986	1,123
Boxing	553	586
Racing	433	537
Other	227,281	206,730
Tax on petroleum businesses	171,165	155,191
Negotiated settlement payments--oil companies	53,724	48,283
Oil company additional tax	-480	-
3/4 percent tax on petroleum products	2,872	3,256
LICENSE	778,521	r728,510
Motor vehicles	417,660	r407,533
Passenger vehicles	223,267	r226,289
Commercial and other vehicles	89,403	r86,494
Truck mileage	77,019	68,855
Miscellaneous	27,971	r25,896
Motor vehicle operators	66,441	r68,522
Corporations in general	24,172	20,031
Filing	15,353	13,877
Foreign	5,120	2,532
Organization	3,699	3,621
Public utilities--transportation and transmission companies	44,433	57,409
Alcoholic beverages	29,196	33,558
Amusements	4,002	3,115
Racing franchise fee	3,379	2,378
Boxing	623	737
Occupations and businesses, n.e.c.	[76]165,239	[76]113,008
Insurance examinations	51,685	39,154
Bank assessments	29,018	27,011
Accountants	8,169	2,111
Real estate salesmen and brokers	7,302	1,888
Nurses	5,853	5,251
Insurance brokers and agents	4,937	3,070
Bank examinations	3,246	579
Architects	2,287	456
Teacher certificates	1,815	1,534
Medical	1,804	2,101
Agriculture	1,556	1,383
Licensed lenders	1,369	398
Hairdressers and cosmetologists	1,321	194
Notaries public	1,223	3,230
Other	43,654	24,648
Hunting and fishing	23,791	22,524
Resident hunting and fishing	17,723	17,990
Nonresident hunting and fishing	6,063	4,531
Other	5	5
Other	3,587	r2,810
Pleasure boats	2,406	1,600
Dog	485	510
Snowmobiles	575	576
Other	121	124
INDIVIDUAL INCOME (net)	13,569,288	12,476,941
Refunds	-2,387,818	-2,331,276
State-city offset	-42,335	-29,425
Wildlife contributions	-1,748	-1,820
Gross collections	16,001,189	14,839,462
CORPORATION NET INCOME	2,172,245	2,143,390
Corporation franchise	[75]1,730,177	1,744,181
Banks	[75]443,186	400,484
Unincorporated business	-1,118	-1,275
DEATH AND GIFT--estate	459,827	392,687
DOCUMENTARY AND STOCK TRANSFER	812,640	[74]1,054,230
Real property transfer gains tax	549,226	792,382
Real estate transfer	186,397	191,719
Mortgage tax	76,679	69,913
Stock transfer	338	215
NORTH CAROLINA		
SALES AND GROSS RECEIPTS	2,821,701	r2,535,085
General sales or gross receipts	1,627,672	r1,461,019
Use	178,844	155,265
General sales (net)	1,448,828	r1,305,754
Food	356,221	329,661
General merchandise and specialty stores	242,290	221,020
Automotive	222,171	200,041
Utility services	202,694	194,716
Lumber and building materials	139,059	123,783
Furniture	64,927	60,078
Apparel	50,936	46,266
Other	197,224	171,805
Penalties, interest, and administration	32,805	10,839

Table 9. **State Government Tax Collections in Detail for States: 1988 and 1987**—Continued

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text)

Tax source	1988 (prelim.)	1987
Refunds	-59,499	r-53,353
Selective sales and gross receipts	1,194,029	1,074,066
Motor fuels (net)	596,573	554,254
Refunds	-26,355	-22,230
Gasoline (gross)	622,928	576,483
Alcoholic beverages	[77]141,794	131,437
Tobacco products	16,219	16,141
Insurance	186,833	139,941
General	177,999	131,936
Fire insurance	6,032	5,718
Self insurers	2,802	2,286
Public utilities	225,244	207,465
Electric, gas, etc	178,505	r170,265
Telephone	46,203	r36,718
Freight line	536	482
Other--soft drinks	27,366	24,828
LICENSE	456,240	415,486
Motor vehicles	215,513	204,414
Vehicle registrations	194,583	184,156
Title fees	15,803	15,436
Inspection fees	5,127	4,822
Motor vehicle operators	37,654	33,132
Duplicates and fees	25,499	21,999
Operators	10,826	10,639
Chauffeurs	[78]1,329	494
Corporations in general	121,156	106,048
Domestic and foreign	117,474	102,526
Incorporation	2,062	2,031
Savings and loan	1,620	1,491
Alcoholic beverages	2,650	2,529
Liquor	1,429	1,368
Wine	434	420
Beer	344	335
ABC application fees, other	443	406
Amusements	3,501	3,100
Occupations and businesses, n.e.c.	61,999	54,363
Gasoline inspection	9,916	9,493
Installment paper dealers	8,152	7,174
Cooperative inspection	3,528	3,347
Insurance	3,362	2,673
Bank, building and loan examination fee	2,484	2,281
Contractors	2,152	1,499
Professionals and real estate	2,044	1,263
Banking facilities	1,986	1,597
Automobile dealers	1,861	1,355
Insurance company examinations	1,637	1,147
Other	24,877	22,534
Hunting and fishing	12,424	10,738
Other--boat	1,343	1,162
INDIVIDUAL INCOME (net)	2,784,385	r2,600,244
Refunds	-570,836	r-511,279
Gross collections	3,355,221	3,111,523
CORPORATION NET INCOME--domestic and foreign	712,975	[79]566,480
PROPERTY--special	80,370	78,316
Intangibles	78,413	76,098
Railroad franchise	1,957	2,218
DEATH AND GIFT	65,740	77,477
Inheritance and estate	60,728	73,540
Gift	5,012	3,937
SEVERANCE--forest products assessment	1,579	1,436

Tax source	1988 (prelim.)	1987
NORTH DAKOTA		
SALES AND GROSS RECEIPTS	326,187	299,667
General sales or gross receipts	204,793	[80]193,779
Sales and use	203,281	190,492
Motor vehicle use	1,512	3,287
Selective sales and gross receipts	121,394	105,888
Motor fuels (net)	[81]63,668	55,441
Refunds	-3,562	-811
Gasoline (gross)	48,809	45,612
Special fuel (gross)	18,421	10,640
Alcoholic beverages	5,630	5,608
Liquor	3,269	3,201
Beer	2,361	2,407
Tobacco products	[82]16,644	11,276
Cigarette tax	14,318	9,101
Additional 3-cent tax for cities	1,699	1,819
Cigars and snuff	627	356
Insurance--premium tax	14,662	12,203
Public utilities	10,994	10,304
Coal conversion facilities	10,584	9,888
Rural electric cooperatives	410	416
Other	9,796	11,056
LICENSE	59,495	60,241
Motor vehicles	33,118	31,093
Registration and titles	30,466	28,913
Auto transportation	1,740	1,250
Motor carriers--mileage	912	930
Motor vehicle operators	2,375	1,876
Corporations in general	610	645
Public utilities--facility siting fees	10	10
Alcoholic beverages	261	260
Liquor	133	132
Beer	128	128
Amusements	1,261	1,026
Gaming tax	1,197	960
Games and devices	64	66
Occupations and businesses, n.e.c.	18,616	20,667
State fair	1,997	2,308
Insurance agents	1,357	1,101
Beef commission	1,299	1,244
Seed inspection	1,292	1,792
Wheat tax	1,232	1,571
Investment company inspection	1,169	1,293
Dairy products	1,052	1,026
State examiner	612	522
Spud acre tax	612	493
Highway fees	517	1,599
Electricians	420	416
Audit fees	407	756
Other	6,650	6,546
Hunting and fishing	3,240	4,644
Other	4	20
INDIVIDUAL INCOME (net)	[83]114,020	80,150
Refunds	-11,500	-10,000
Gross collections	125,520	90,150
CORPORATION NET INCOME	39,094	33,442
Corporation net income	36,983	30,871
Business privilege tax	2,111	2,571
PROPERTY--general	2,148	2,123

Table 9. **State Government Tax Collections in Detail for States: 1988 and 1987**—Continued

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text)

Tax source	1988 (prelim.)	1987
DEATH AND GIFT--inheritance	1,498	1,942
SEVERANCE	90,897	95,808
Oil extraction	37,246	35,047
Oil and gas production	32,815	34,438
Coal production	20,836	26,323
OHIO		
SALES AND GROSS RECEIPTS	5,169,277	'4,722,421
General sales or gross receipts	3,218,959	'2,971,146
Sales and use--nonauto	2,665,038	'2,367,959
Sales and use--auto	553,871	603,187
Selective sales and gross receipts	1,950,318	'1,751,275
Motor fuels (net)	[84]811,365	641,771
Refunds	-24,408	-15,873
Gross collections	835,773	657,644
Alcoholic beverages	67,399	69,395
Beer, malt, and wine	44,141	44,767
Liquor	23,258	24,628
Tobacco products--cigarettes	[85]229,124	181,350
Insurance	240,836	223,044
Foreign	204,981	187,640
Domestic	35,855	35,404
Public utilities	588,233	'623,361
Parimutuels	13,361	12,354
LICENSE	806,389	'817,518
Motor vehicles	350,133	339,154
License tags	279,817	272,369
Axle mile	64,811	62,096
Motor transportation	3,144	2,954
Auto title inspection	1,053	1,017
Motor carriers--interstate	1,308	718
Motor vehicle operators	13,756	12,834
Corporations in general	273,225	329,578
Franchise	268,540	322,195
Organization and filing fees	4,685	7,383
Public utilities	473	'547
Alcoholic beverages--liquor	20,363	'19,992
Occupations and businesses, n.e.c.	130,088	'96,386
Loan and loan guarantees charge	14,960	12,525
Insurance salesmen	11,757	9,400
Securities registration and dealers	8,042	8,290
Pollution permits	4,685	3,344
Hazardous Waste Management Board	4,218	3,901
Factory and building inspection	3,478	3,280
Bank examination fees	3,419	2,984
Domestic insurance examinations	3,397	2,950
Laboratory handling fees	3,267	2,806
Building and loan assessments	2,885	2,140
Motor vehicle dealer's board	2,183	2,206
Vendors	2,133	2,064
Real estate brokers and salesmen	2,016	2,089
Other	63,648	38,407
Hunting and fishing	15,169	15,717
Fishing	8,279	8,965
Hunting	6,890	6,752
Other--watercraft	3,182	3,310
INDIVIDUAL INCOME (net)	3,364,689	'3,216,718
Refunds	-418,733	-369,219
Gross collections	3,783,422	'3,585,937
CORPORATION NET INCOME	582,026	474,588
PROPERTY--special	13,562	16,136
DEATH AND GIFT--inheritance and estate	45,218	45,366
SEVERANCE	9,353	9,528
Natural gas	3,669	3,805
Coal and salt	3,081	2,086
Oil	1,011	1,053
State-wide mapping	829	1,873
Limestone, dolomite, sand, and gravel	763	711
OKLAHOMA		
SALES AND GROSS RECEIPTS	1,457,067	'1,125,965
General sales or gross receipts	756,916	[86]613,769
Use	32,017	26,912
Sales	724,899	586,857
Selective sales and gross receipts	700,151	'512,196
Motor fuels (net)	311,367	[87]204,931
Gasoline and fuels excise (net)	260,588	166,805
Special and diesel fuels (net)	50,779	38,126
Alcoholic beverages tax	55,404	52,299
Alcoholic beverage tax	35,484	34,163
Beer tax	19,920	18,136
Tobacco products	84,457	[88]74,515
Cigarettes	76,869	67,045
Tobacco	7,588	7,470
Insurance	137,207	'77,709
Insurance premium	124,878	'64,475
Worker's compensation and other	12,329	'13,234
Public utilities	13,156	12,549
Electric cooperatives	12,030	11,798
Freight car	1,126	751
Parimutuels	1,624	1,498
Other	96,936	88,695
Motor vehicle excise	92,716	84,769
Boat and motor excise	[89]1,936	[89]1,660
Aircraft excise	1,016	1,019
Rental tax	1,268	1,247
LICENSE	336,752	'309,516
Motor vehicles	244,761	218,025
Motor vehicle decals	189,567	156,205
Motor vehicle tags	23,402	33,883
Titles	19,274	16,865
Oversize and overweight permits	2,768	2,531
Inspection fees	945	1,100
Other	8,805	7,441
Motor vehicle operators	9,489	9,902
Corporations in general	30,402	'33,101
Franchise tax	28,932	31,540
Corporate filings	1,470	'1,561
Public utilities--rural electric cooperatives	4	4
Alcoholic beverages	3,155	'3,247
Amusements	1,717	'1,564
Coin devices	1,162	1,042
Horse racing license fee	555	522
Occupations and businesses, n.e.c.	30,726	'26,583
Securities agents and dealers	5,730	'4,241
Agricultural commodity sales assessments	4,946	'3,883
Insurance agents	4,704	'3,358
Bank and credit union fees	2,355	'2,185
Agricultural licenses and fees	2,266	'2,387
Physician licenses and fees	1,257	825
Hotels and restaurants	1,116	'774

Table 9. **State Government Tax Collections in Detail for States: 1988 and 1987**—Continued

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text)

Tax source	1988 (prelim.)	1987
Real estate licenses and fees	897	1,054
Consumer affairs licenses	751	r629
Nurses	733	r490
Accountancy	523	r544
Other	5,448	6,213
Hunting and fishing	11,289	r11,934
Other	5,209	r5,156
Boat licenses	[89]4,115	3,900
Mobile home	672	802
Aircraft	371	405
Other	51	r49
INDIVIDUAL INCOME (net)	832,779	678,828
Refunds	-125,607	-172,872
Gross collections	958,386	851,700
CORPORATION NET INCOME	83,725	88,703
DEATH AND GIFT--estate	39,846	47,381
SEVERANCE	386,680	370,178
Severance (net)	378,447	359,419
Petroleum excise (net)	4,576	4,276
Gas conservation	3,657	6,483
DOCUMENTARY AND STOCK TRANSFER--real estate transfer	5,040	5,351
OTHER	8,183	8,311
OREGON		
SALES AND GROSS RECEIPTS	314,949	302,113
Selective sales and gross receipts	314,949	302,113
Motor fuels (net)	166,072	150,345
Refunds	-1,566	-1,031
Gasoline (gross)	[90]162,006	146,475
Use fuel (gross)	5,053	4,304
Aircraft gas (gross)	579	597
Alcoholic beverages	10,510	11,214
Tobacco products--cigarettes	70,306	77,750
Insurance	58,730	55,704
Foreign and alien companies	55,822	52,518
Fire marshal and other	2,908	3,186
Public utilities	5,145	2,283
Electric cooperatives	2,503	2,115
Rural telephone exchange	1,435	168
Other	1,207	-
Parimutuels	4,186	4,817
Dog racing	3,316	3,232
Horse racing	842	1,577
Miscellaneous	28	8
LICENSE	298,191	266,236
Motor vehicles	191,569	170,821
Motor carrier mileage tax	133,887	118,012
Passenger cars and pickups	22,924	23,330
Trucks, buses, and trailers	6,059	5,576
Titles and miscellaneous	28,699	23,903
Motor vehicle operators	14,016	12,251
Operators	9,083	8,167
Chauffeurs	572	219
Miscellaneous	4,361	3,865
Corporations in general	3,693	3,898
Public utilities--utilities commission tax	5,309	6,875
Gross revenue	4,795	6,357
Water licenses for power	514	518
Alcoholic beverages--liquor	1,518	1,574
Amusements--music and amusement devices	716	1,632
Occupations and businesses, n.e.c.	[91]57,663	[91]47,043
Forest protection tax	6,934	6,495
Building codes agency	6,489	4,560
Insurance agents and companies	5,413	2,329
Shipping point inspection	2,769	2,543
Emission fees	2,223	2,174
Dairy products	1,796	1,617
Banking licenses and fees	1,694	1,593
Real estate agency	1,689	1,213
Brands	1,300	1,085
Medical examiner fees	1,178	1,271
Vital statistics	1,157	863
Builders board	965	836
Wheat commission	897	941
Weights and measures	824	938
Nurses	706	699
Other	21,629	17,886
Hunting and fishing	21,804	20,190
Hunters and anglers	20,535	19,161
Commercial fishing	1,252	817
Miscellaneous	17	212
Other	1,903	1,952
Marine board	1,892	1,762
Secretary of State	11	190
INDIVIDUAL INCOME (net)	[92]1,283,647	1,461,609
Refunds	(NA)	(NA)
Gross collections	(NA)	(NA)
CORPORATION NET INCOME	167,047	136,376
PROPERTY--special--private car companies	2	176
DEATH AND GIFT--inheritance and gift	13,647	33,670
SEVERANCE	31,972	33,309
Timber	30,642	32,025
Fish poundage	1,330	1,284
DOCUMENTARY AND STOCK TRANSFER--security registration	1,508	1,584
PENNSYLVANIA		
SALES AND GROSS RECEIPTS	6,015,886	5,733,514
General sales or gross receipts--sales and use	3,846,585	3,568,903
Selective sales and gross receipts	2,169,301	2,164,611
Motor fuels (net)	672,262	651,124
Refunds	-2,873	-3,114
Gasoline (gross)	540,125	524,563
Fuel use (gross)	112,773	102,279
Motor carrier and interstate bus (gross)	15,699	21,316
Aircraft fuels (gross)	6,538	6,080
Alcoholic beverages	138,368	137,702
Liquor	110,732	110,890
Malt	27,598	26,773
Other	38	39
Tobacco products	228,881	229,927
Insurance	336,488	306,497
Life	200,347	180,070
Casualty	94,088	87,256
Fire	42,053	39,171

Table 9. **State Government Tax Collections in Detail for States: 1988 and 1987**—Continued

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text)

Tax source	1988 (prelim.)	1987
Public utilities	486,312	543,624
Parimutuels	9,652	9,454
Net revenue	9,149	8,982
Breakage	503	472
Amusements--boxing and wrestling	249	262
Other	297,089	286,021
Oil company franchise	296,810	285,793
Private bankers	279	228
LICENSE	1,201,892	1,168,468
Motor vehicles	419,812	404,895
Motor vehicle registration and titling	364,073	356,663
Inspections	18,235	17,744
Out of State registration	15,929	10,215
Special hauling permits	8,335	8,708
Miscellaneous fees	13,240	13,565
Motor vehicle operators	43,222	41,466
Corporations in general	498,201	478,111
Domestic--capital stock	275,341	276,500
Foreign--franchise	216,313	193,481
Other	6,548	8,130
Public utilities	29,171	25,927
Alcoholic beverages	11,405	11,534
Amusements--boxing and wrestling	19	25
Occupations and businesses, n.e.c.	[93]156,952	[93]164,870
Title insurance, trust, bank, and other financial companies	106,604	119,002
Department of Insurance--license and examination fees	11,362	11,263
Bank examination	4,043	3,670
Mutual funds and investment companies	3,546	3,560
Medical fees	2,999	2,169
Banks--overhead assessments	2,446	1,999
Real estate sellers and brokers	2,435	815
Security dealers and salesmen	2,324	1,961
Cosmetology	2,112	1,576
Nurses	2,031	1,151
Department of Agriculture	1,893	1,692
Labor and industry	1,822	2,037
Department of Environment Resources	1,410	1,368
Public accountants	500	517
Other	11,425	12,090
Hunting and fishing	37,988	36,514
Hunting	24,445	r23,364
Fishing	13,543	r13,150
Other	5,122	5,126
Dog	3,063	3,311
Motorboat	1,320	1,261
Snowmobile	739	554
INDIVIDUAL INCOME (net)	2,805,432	2,749,784
Refunds	-74,538	-67,742
Gross collections	2,879,970	2,817,526
CORPORATION NET INCOME	1,046,443	1,015,814
PROPERTY--special	140,865	137,521
Utility property	130,463	129,349
Domestic corporations	8,079	7,166
Foreign corporations	2,323	1,006
DEATH AND GIFT--inheritance and estate	401,404	371,860
DOCUMENTARY AND STOCK TRANSFER	213,122	201,803
Realty transfer	212,169	200,643
Legal documents	953	1,160
RHODE ISLAND		
SALES AND GROSS RECEIPTS	574,630	r531,385
General sales or gross receipts--retail sales and use	383,209	350,811
Selective sales and gross receipts	191,421	r180,574
Motor fuels (net)	54,763	52,666
Alcoholic beverages	7,755	7,684
Importers	7,747	7,681
Domestic manufacture	8	3
Tobacco products	33,318	29,748
Insurance--gross premium	30,362	r27,409
Public utilities	54,113	56,106
Parimutuels	10,791	6,605
Dog racing	9,299	5,738
Jai alai	1,492	867
Amusements--racing admissions	147	111
Other--oil companies	172	245
LICENSE	42,919	r37,412
Motor vehicles	31,457	r28,415
Registrations	24,105	r21,697
Motor carriers	3,431	3,033
Vehicle inspection	587	573
Other	3,334	3,112
Motor vehicle operators	([94])	([94])
Corporations in general	3,048	2,262
Franchise tax	1,585	943
Charter	1,096	891
Filing fee	367	428
Public utilities	113	r106
Alcoholic beverages	235	157
Certificate of compliance	167	93
Other	68	64
Amusements	92	r179
Occupations and businesses, n.e.c.	6,527	r5,089
Security registrations	703	806
Insurance agents	586	219
Real estate licenses	561	501
Electricians	424	179
Reciprocal fees	313	153
Nurses	313	312
Insurance brokers and examinations	215	224
Certified copies	191	159
Other	3,221	2,536
Hunting and fishing	959	r781
Fresh water fishing	247	r273
Hunting	192	111
Other	520	r397
Other	488	r423
INDIVIDUAL INCOME	388,461	359,005
CORPORATION NET INCOME	79,194	87,675
Business corporations	65,167	81,132
Financial institutions	14,027	6,543
PROPERTY--special--tax on deposits	8,021	7,156
DEATH AND GIFT	21,821	18,462
Inheritance and estate	21,812	18,405
Gifts	9	57

Table 9. **State Government Tax Collections in Detail for States: 1988 and 1987**—Continued

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text)

Tax source	1988 (prelim.)	1987
DOCUMENTARY AND STOCK TRANSFER--real estate transfer	5,441	5,762
OTHER--tax penalties	47	58
SOUTH CAROLINA		
SALES AND GROSS RECEIPTS	1,865,982	r1,739,972
General sales or gross receipts--sales and use[95]	1,249,430	r1,175,411
Groceries and related	199,014	195,751
Services	121,840	110,791
Building materials	105,286	98,471
Eating and drinking	101,768	99,521
Motor vehicle dealers	92,871	86,082
Utilities	89,110	98,141
Special variety stores	66,302	59,034
Apparel	47,422	43,347
Department stores	46,818	44,538
Manufacturing	43,607	40,849
Appliance and musical instruments	39,544	37,628
Furniture	29,733	31,386
Automotive parts	25,285	23,773
Miscellaneous	263,082	259,730
Refunds	-4,445	-4,213
Selective sales and gross receipts	616,552	564,561
Motor fuels (net)	[96]305,989	262,054
Refunds	-13,998	-7,549
Gasoline (gross)	262,419	219,653
Special fuel (gross)	43,384	39,168
Highway use (gross)	14,184	10,782
Alcoholic beverages	107,132	106,614
Beer and wine	64,327	64,411
Liquor	42,805	42,203
Tobacco products	30,610	30,303
Insurance	83,185	87,537
Workmen's compensation	15,281	14,453
Foreign	3,533	3,343
Other	64,371	69,741
Public utilities	35,570	27,504
Electric power	19,617	13,241
Utilities	11,967	9,620
Other	3,986	4,643
Amusements--admission	11,085	9,876
Other	42,981	40,673
Soft drinks	19,564	18,868
Casual sales of motor vehicles	9,703	9,195
Accommodations tax	13,714	12,610
LICENSE	171,023	r166,490
Motor vehicles	68,256	73,300
Vehicle licenses	44,887	50,791
Other	23,369	22,509
Motor vehicle operators	8,338	7,085
Corporations in general	20,491	19,792
Franchise--domestic corporations	10,545	10,398
Franchise--foreign corporations	9,137	8,548
Other	809	P16
Alcoholic beverages	7,497	6,154
Amusements	7,819	6,726
Coin-operated devices	7,818	6,726
Pool rooms	1	-
Occupations and businesses, n.e.c.	37,393	r34,508
Insurance licenses and fees	6,995	9,233
Oil inspection	6,052	5,877
Professional and occupational fees	5,655	5,344
Broker's premiums	1,756	1,641
Securities act fees	1,450	1,476
Contractors license	1,336	864
Agriculture grading and inspection	1,304	1,210
Financial institute examining fee	1,065	-
Retailers	928	882
Farmers' market	854	749
Septic tank permit fee	801	207
Commodity assessments	765	718
Food service inspection fees	675	3
Private detectives	465	381
Finance companies	418	387
Other	6,874	5,536
Hunting and fishing	10,021	r9,627
Other	11,208	r9,298
Commercial nuclear waste tax	5,304	4,157
Boat registration	1,010	882
Gun registration and permits	29	31
Other	4,865	r4,228
INDIVIDUAL INCOME (net)	1,141,076	1,008,938
Refunds	-344,926	-326,361
Gross collections	1,486,002	1,335,299
CORPORATION NET INCOME	203,959	190,474
Corporation	176,406	172,003
Textiles	19,765	12,887
Banks	7,674	5,529
Savings and loan associations	114	55
PROPERTY--special	8,029	8,465
Utilities	5,549	6,464
Aircraft--flight equipment	1,356	902
Private car lines	1,124	1,099
DEATH AND GIFT	35,991	26,981
Estate	31,843	24,857
Gift	4,148	2,124
DOCUMENTARY AND STOCK TRANSFER	12,126	16,031
SOUTH DAKOTA		
SALES AND GROSS RECEIPTS	392,944	r334,478
General sales or gross receipts--sales and use	[97]262,348	r209,965
Sales	206,370	193,260
Use	16,250	16,540
Economic development--1 percent	39,728	165
Selective sales and gross receipts	130,596	r124,513
Motor fuels (net)	61,844	r60,453
Motor fuel	47,450	47,468
Special fuel	12,639	10,457
Interstate fuel users tax	1,177	2,042
Aviation fuel	578	486
Alcoholic beverages	9,013	r8,584
Liquor and wine	4,697	4,716
Beer	3,767	3,293
Additional tax--2 percent	478	505
Brand registration	71	70
Tobacco products--cigarettes	14,282	14,878
Insurance	23,480	r20,811
Gross premium	22,992	20,562
Fire marshal	262	249
Other	226	-
Public utilities	[98]760	[98]600

Table 9. **State Government Tax Collections in Detail for States: 1988 and 1987**—Continued

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text)

Tax source	1988 (prelim.)	1987
Parimutuels	[98]1,000	[r 98]1,300
Other	20,217	[r]17,887
Auto registration	20,182	17,854
Snowmobile registration	35	33
LICENSE	37,589	36,844
Motor vehicles	20,869	20,469
License plate fees	12,732	12,768
Prorate fees--motor carriers	6,748	6,360
Title and penalty fees	857	683
Other	532	658
Motor vehicle operators	[98]1,300	[98]1,123
Corporations in general--filing	[98]800	[98]666
Alcoholic beverages	186	222
Amusements	144	115
Amusement machine	106	115
Bingo license	38	-
Occupations and businesses, n.e.c.	[98]8,000	[98]7,200
Securities	(NA)	(NA)
Park users license	(NA)	(NA)
Banking and finance	(NA)	(NA)
Insurance agents and agencies	(NA)	(NA)
Department of Agriculture	(NA)	(NA)
Auction agencies	(NA)	(NA)
Other	(NA)	(NA)
Hunting and fishing	5,490	6,449
Other	[98]800	[98]600
Aircraft and motorboats	(NA)	(NA)
Snowmobiles	66	56
CORPORATION NET INCOME--banks and financial institutions	26,357	[r]24,035
DEATH AND GIFT--inheritance	10,362	[r]11,989
SEVERANCE	8,449	[r]5,464
Ore tax	7,139	4,478
Energy minerals severance tax	1,243	934
Conservation tax	67	52
TENNESSEE		
SALES AND GROSS RECEIPTS	2,946,730	2,785,525
General sales or gross receipts	[99]2,142,276	[99]1,994,313
Sales and use, by business group:		
Food	455,433	434,934
Automotive	320,664	293,602
Miscellaneous service	236,137	217,049
General merchandise and specialty stores	227,646	211,423
Utilities	157,201	142,791
Wholesale	140,827	139,740
Manufacturers	136,510	135,970
Lumber, building, and contractors	99,498	92,757
Apparel	67,213	63,539
Furniture, home furnishings, and equipment	61,441	57,783
Miscellaneous	165,731	162,565
Selective sales and gross receipts	804,454	791,212
Motor fuels (net)	503,496	489,224
Refunds	-50,303	-43,829
Gasoline (gross)	416,961	408,317
Combustible gases and liquids (gross)	95,786	84,917
Petroleum product special tax	41,052	39,819
Alcoholic beverages	63,125	62,335
Alcohol	23,481	23,656
Mixed drink	20,918	20,033
Beer	12,827	12,500
Wine	4,955	5,230
Other	944	916
Tobacco products	83,142	82,516
Insurance	122,438	126,575
Insurance premiums	116,650	120,035
Fire marshal	3,831	3,538
Self-insurance--workmen's compensation	1,957	1,919
Annuities	-	1,083
Public utilities	22,270	20,336
Telephone and telegraph	16,812	14,224
Gas, electricity, and water	5,455	6,109
Other	3	3
Other	9,983	10,226
Soft drink bottlers	6,672	7,104
Vending machines	3,033	2,850
Mixing bars and clubs	267	262
Other	11	10
LICENSE	381,598	351,296
Motor vehicles	144,464	130,347
Registrations	135,001	121,543
Titles	4,874	4,774
Motor carrier inspections and filing	2,613	2,558
Other	1,976	1,472
Motor vehicle operators	15,102	14,469
Corporations in general	166,504	155,329
Franchise	163,782	151,213
Filing	2,722	1,649
Charter	-	2,467
Public utilities	3,580	2,638
Utility inspection	2,496	2,427
Railroad inspection	1,084	211
Alcoholic beverages	1,440	1,383
Retail and mixed drink	1,209	1,159
Brand registration	207	199
Wholesale	21	21
Beer tax permits	3	4
Occupations and businesses, n.e.c.	36,195	33,160
Business tax	10,652	9,580
Retaliatory tax	4,148	3,297
Department of Banking	2,764	2,569
Security salesmen registration	1,907	1,642
Insurance agents	1,592	1,489
Hotel inspection permits	1,469	1,265
Real estate board	1,009	2,149
Boiler inspection	724	663
Medicine	699	732
Cosmetology	694	946
Other	10,537	8,828
Hunting and fishing	11,799	11,477
Other	2,514	2,493
Coin operated devices	1,366	1,395
Boat	1,033	1,007
Ammunition stamps	115	91
INDIVIDUAL INCOME--dividends and interest tax (net)	79,650	68,123
Refunds	-1,310	-1,087
Six percent tax (gross)	78,827	66,383
Four percent tax (gross)	78	746
Penalties and interest	2,055	2,081
CORPORATION NET INCOME	352,120	298,644

Table 9. **State Government Tax Collections in Detail for States: 1988 and 1987**—Continued

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text)

Tax source	1988 (prelim.)	1987
Excise (income)	299,487	261,801
Bank excise	45,343	34,866
Savings and loan excise	7,290	1,977
DEATH AND GIFT	33,484	31,757
Inheritance and estate	25,960	26,583
Gift	7,524	5,174
SEVERANCE	1,820	1,581
Coal	1,420	1,230
Oil and natural gas	400	351
DOCUMENTARY AND STOCK TRANSFER	44,628	52,276
OTHER--litigation	14,997	14,129
TEXAS		
SALES AND GROSS RECEIPTS	10,276,793	8,116,106
General sales and gross receipts--sales and use	[100]6,271,018	4,601,385
Selective sales and gross receipts	4,005,775	3,514,721
Motor fuels (net)	1,473,821	[101]1,273,136
Refunds	-21,821	-19,707
Gross collections	1,495,642	1,292,843
Alcoholic beverages	315,536	326,192
Mixed drinks	177,042	182,262
Beer	83,219	85,642
Liquor	44,647	47,585
Wine	6,939	7,255
Ale	3,366	3,142
Airline beverage	323	306
Tobacco products	416,997	370,843
Cigarettes	389,821	346,540
Other	27,176	24,303
Insurance	545,808	460,963
Occupation tax	401,134	423,881
Maintenance and workmen's compensation tax	24,188	37,082
Other	[102]120,486	-
Public utilities	207,836	210,474
Gas, light, and water	185,336	185,885
Telephone	22,500	24,589
Amusements	133	180
Boxing and wrestling	132	180
Admissions	1	-
Other	1,045,644	872,933
Motor vehicle sales and use	[103]895,415	755,730
Hotel and motel	89,969	62,498
Motor vehicle rental	38,620	31,424
Manufactured housing	3,587	6,479
Motor carrier	9,430	9,195
Oil and gas well servicing	4,282	3,018
Other	4,341	4,589
LICENSE	1,981,504	1,842,897
Motor vehicles	693,988	697,428
Registrations	626,739	623,877
Inspections	38,029	37,189
Certificate of title	20,456	20,991
Overlength and overweight fees	8,662	7,937
Auto and truck special permits	95	6,604
Other	7	830
Motor vehicle operators	53,542	48,537
Corporations in general	953,201	892,607
Public utilities	5,561	4,389
Alcoholic beverages	21,499	24,189
Liquor	16,652	19,270
Beer and wine	4,847	4,919
Amusements	3,457	2,392
Bingo	2,614	2,236
Boxing and wrestling	39	45
Other	804	111
Occupations and businesses, n.e.c.	207,660	134,272
Professional fees	42,968	52,296
Financial institution registration	15,071	10,235
Sales tax permit fee	13,186	(NA)
Hazardous waste permit fee	12,743	10,464
Insurance exam fee	12,198	5,945
Security fees	11,081	(NA)
Air pollution control fees	10,884	7,762
Real estate fees	7,448	(NA)
Medical exam and registration	7,180	5,997
Insurance agents licenses	5,554	5,945
Agriculture inspection fee	4,677	3,889
Engineer fees	4,576	(NA)
Accountant fees	4,487	(NA)
Attorney tax	4,061	(NA)
Other	51,546	31,739
Hunting and fishing	32,723	32,031
Other	9,873	7,052
DEATH AND GIFT--inheritance	108,410	113,742
SEVERANCE	1,058,809	1,181,685
Natural and casing head gas	555,647	644,862
Crude oil	498,625	531,871
Sulphur	3,245	3,634
Oil and gas regulation	1,292	1,318
UTAH		
SALES AND GROSS RECEIPTS	786,820	752,813
General sales or gross receipts--sales and use	589,480	559,208
Selective sales and gross receipts	197,340	193,605
Motor fuels (net)	129,370	127,378
Refunds	-657	-222
Gasoline (gross)	95,528	100,034
Special fuel	27,555	20,626
Aviation fuel	5,803	5,957
Boat fuel	1,141	983
Alcoholic beverages	16,300	16,653
Liquor and wine	8,738	8,609
Beer	7,562	8,044
Tobacco products--cigarettes	21,656	[104]15,955
Insurance	25,286	28,990
Public utilities	4,728	4,629
LICENSE	73,204	68,792
Motor vehicles	40,349	39,860
Motor vehicle registration	21,772	21,930
Unladen weight fees	9,603	9,205
Drivers education	2,346	2,293
Highway use	2,240	2,066
Temporary permit fees	968	1,008
Other	3,420	3,358
Motor vehicle operators	5,340	4,746
Alcoholic beverages--brewing	420	350
Occupations and businesses, n.e.c.	[105]12,201	[105]10,213
Insurance commission	2,505	1,823
Banking fees	1,563	1,492
Security companies and officers	986	982
Security commission	800	800
Contractors	742	661

Table 9. **State Government Tax Collections in Detail for States: 1988 and 1987**—Continued

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text)

Tax source	1988 (prelim.)	1987
Real estate brokers and salesmen	563	582
Nurses	471	184
Barbers and cosmetologists	422	382
Livestock	340	329
Grain inspection	255	279
Mobile homes and recreational vehicles	163	160
Poultry and egg grading	153	70
Engineers and surveyors	153	18
Electricians	114	34
Other	2,971	2,397
Hunting and fishing	14,361	13,243
Other--boat	533	380
INDIVIDUAL INCOME (net)	637,511	531,674
Refunds	-100,590	-32,826
Gross collections	738,101	614 500
CORPORATION NET INCOME--franchise	71,663	60,891
PROPERTY--general	296	289
DEATH AND GIFT--estate	3,443	2,318
SEVERANCE	29,156	21,548
Oil and gas production	25,513	20,793
Mine occupation	3,643	755
VERMONT		
SALES AND GROSS RECEIPTS	303,322	277,525
General sales or gross receipts	123,490	109,450
Selective sales and gross receipts	179,832	168,075
Motor fuels (net)	42,435	40,208
Motor fuel	36,376	34,307
Diesel fuel	6,059	5,901
Alcoholic beverages	14,700	14,822
Liquor	9,655	9,761
Beer and wine	5,045	5,061
Tobacco products	12,256	11,891
Cigarettes	11,716	11,409
Other	540	482
Insurance	17,175	14,708
Public utilities	21,066	19,971
Telephone companies	16,893	15,874
Electric energy	1,642	1,915
Other public utilities	2,531	2,182
Parimutuels	188	239
Other	72,012	66,236
Meals and rooms	39,858	36,225
Motor vehicle sales and use	32,108	29,989
Other	46	22
LICENSE	48,338	r46,547
Motor vehicles	33,094	32,429
Pleasure cars	11,729	11,769
Commercial	10,300	9,866
Other	11,065	10,794
Motor vehicle operators	1,954	1,831
Corporations in general	622	566
Foreign corporations	450	397
Charter	172	169
Alcoholic beverages--wholesalers and retailers	388	545
Amusements	195	201
Music machines	192	200
Circuses	3	1
Occupations and businesses, n.e.c.	6,955	r6,078
Dairy commission	2,484	1,938
Insurance brokers and agents	1,603	1,055
Bank branch and trust companies	492	479
Tourist homes	363	216
Investment company registration	361	555
Real estate board	288	77
Investment companies	219	597
Other	1,145	r1,161
Hunting and fishing	3,760	3,552
Other	1,370	1,345
INDIVIDUAL INCOME (net)	201,660	r197,006
Refunds	-39,942	-35,035
Gross collections	241,602	r232,041
CORPORATION NET INCOME--franchise	44,688	38,445
Corporate income	43,384	37,258
Bank franchise	1,304	1,187
PROPERTY	389	r475
Special--public utilities--railroads	365	r440
General--unorganized towns and gores	24	35
DEATH AND GIFT--inheritance and estate	6,161	2,554
DOCUMENTARY AND STOCK TRANSFER--real estate transfer	9,941	9,676
OTHER	2,054	752
VIRGINIA		
SALES AND GROSS RECEIPTS	2,527,280	r2,278,032
General sales or gross receipts	1,188,856	1,102,670
Selective sales and gross receipts	1,338,424	r1,175,362
Motor fuels (net)	[106]593,677	r [107]507,884
Alcoholic beverages	[107]95,379	[106]95,257
ABC Board beverage sales	56,702	57,423
Beer excise	38,607	37,764
Other	70	70
Tobacco products	17,075	17,175
Insurance--gross premiums	180,460	158,495
Public utilities	151,045	144,132
Water, heat, light, and power companies	105,878	100,893
Telephone and telegraph	41,976	40,220
Steam railroads	3,191	3,019
Amusements--boxing and wrestling	111	188
Other	300,677	r252,231
Auto excise	269,631	211,586
Oil company sales tax	[108]66	[108]11,740
Motor vehicle rental	17,129	14,230
Mobile home	5,771	5,720
Watercraft sales	3,631	4,034
Vending machine sales tax	3,244	3,048
Aircraft sales	1,205	1,873
LICENSE	342,380	319,729
Motor vehicles	232,882	r215,969
Registrations	141,814	133,686
Road use	27,463	19,960
Motor carrier international plan	24,368	22,811
Titles	18,454	18,705
Motor carrier permits	6,974	6,835
Reserved plates	5,073	4,445
Other	8,736	9,527
Motor vehicle operators	22,518	20,976

Table 9. **State Government Tax Collections in Detail for States: 1988 and 1987**—Continued

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text)

Tax source	1988 (prelim.)	1987
Corporations in general	19,263	18,564
Franchise annual registration	12,009	11,643
Entrance fees--foreign corporations	1,873	2,028
Filing fees	1,152	1,094
Charter	781	734
Other	3,448	3,065
Alcoholic beverages	6,042	4,960
Amusements	37	36
Occupations and businesses, n.e.c.	46,471	'44,740
Insurance companies--assessments	10,065	9,486
Agricultural products inspection	4,039	4,343
Security brokers, dealers, agents	3,594	3,497
Dentists	3,126	3,235
Insurance agents	3,065	2,806
Attorneys	2,320	2,215
Real estate brokers and salesmen	1,520	1,325
Contractors	1,494	1,487
Other	17,248	16,346
Hunting and fishing	12,761	12,313
Hunting	7,479	6,820
Angling	4,772	4,975
Other	510	518
Other	2,406	2,171
Motorboat	871	719
Marriage	704	686
Litter	562	505
Other	269	'261
INDIVIDUAL INCOME (net)	2,757,868	2,445,816
Refunds	-440,230	-440,189
Gross collections	3,198,098	'2,886,005
CORPORATION NET INCOME	334,382	320,598
PROPERTY--special	25,104	23,510
Public service valuation	8,226	5,208
Share of banks, trust, and security companies	4,302	3,767
Steam railroads	1,356	1,418
Motor carriers	659	657
Car line companies	327	329
Intangibles	43	152
Interest and delinquent taxes	11,191	11,979
DEATH AND GIFT	43,205	32,800
Estate	42,949	32,542
Inheritance	250	244
Gift	6	14
SEVERANCE	1,668	1,714
Forest products	1,419	1,343
Oysters	249	371
DOCUMENTARY AND STOCK TRANSFER	94,903	104,775
Deeds and contracts	92,641	102,690
Wills	2,262	2,085
OTHER	8,817	7,909
Miscellaneous penalties	7,924	7,281
Other	893	628
WASHINGTON		
SALES AND GROSS RECEIPTS	4,511,633	4,244,763
General sales or gross receipts	3,553,516	3,284,378
Retail sales	2,452,967	2,313,821
Business and occupation--gross receipts	889,486	769,754
Compensating use	174,226	168,883
Penalties and interest	30,564	26,463
Local sales tax administration	6,273	5,457
Selective sales and gross receipts	958,117	960,385
Motor fuels (net)	435,456	448,682
Gasoline	377,079	392,771
Use fuel	58,377	55,911
Alcoholic beverages	102,010	105,493
Liquor	79,926	81,126
Wine	13,242	14,887
Beer	8,842	9,480
Tobacco products	129,724	129,240
Cigarette tax	122,794	122,742
Other	6,930	6,498
Insurance--gross premiums	93,619	91,876
Public utilities	170,965	163,748
Public utilities	151,982	145,456
Public utility district--excise	18,983	18,292
Parimutuels	8,882	9,244
Amusements--athletic exhibitions	82	91
Other	17,379	12,011
Leasehold excise	7,610	7,172
Boat excise	2,753	4,839
Hazardous substance	7,016	-
LICENSE	329,349	295,315
Motor vehicles	155,977	137,838
Registrations and gross weight fees	129,778	116,432
Prorate fees	8,314	13,470
Titles	1,630	1,622
Other	16,255	6,314
Motor vehicle operators	16,228	16,024
Corporations in general	6,434	6,425
Public utilities--regulatory fees	11,850	9,014
Alcoholic beverages--liquor	7,354	8,157
Amusements--horse racing	210	248
Occupations and businesses, n.e.c.	103,515	89,678
Apple advertising	15,900	10,700
Grain and hay inspection	6,080	5,504
Agriculture	5,007	4,496
Dairy products	4,300	3,545
Gambling licenses and fees	4,167	3,470
Electricians	3,969	4,469
Hazard waste fees	3,659	5,850
Medical and dental licenses	3,056	1,648
Insurance	2,653	2,246
Real estate dealers	2,471	1,832
Safety inspection	2,469	2,387
Banking and savings and loan fees	2,335	2,426
Auto salesmen licenses	1,859	638
Nurses	1,646	1,026
Other	43,944	39,441
Hunting and fishing	26,100	24,184
Hunting and fishing	21,893	21,294
Commercial licenses	4,207	2,890
Other	1,681	3,747
Boat registration	991	2,262
Marriage licenses	670	458
Other	20	1,027
PROPERTY	948,787	889,069
General	617,741	580,492
Special--motor vehicle and aircraft excise	331,046	308,577

Table 9. **State Government Tax Collections in Detail for States: 1988 and 1987**—Continued

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text)

Tax source	1988 (prelim.)	1987
DEATH AND GIFT	18,846	22,189
Inheritance and estate	18,769	22,146
Gift	77	43
SEVERANCE--timber tax	45,790	40,483
DOCUMENTARY AND STOCK TRANSFER	140,559	147,550
Real estate excise	140,615	125,710
Conveyance[109]	-56	21,840
WEST VIRGINIA		
SALES AND GROSS RECEIPTS	924,408	1,149,570
General sales or gross receipts	[110]537,499	790,406
Business and occupation	[111]190,921	436,655
Consumers sales--retail	330,516	291,633
Consumers use--retail	16,062	12,118
Selective sales and gross receipts	386,909	359,164
Motor fuels (net)	167,658	161,649
Refunds	-6,822	-5,444
Gross collections	174,480	167,093
Alcoholic beverages	8,645	7,401
Tobacco products--cigarettes	34,216	34,512
Insurance	47,155	43,803
Public utilities--telecommunications	[112]18,013	-
Parimutuels	13,780	[r]15,109
Amusements	372	[r]434
Other	97,070	96,256
Auto titling privilege	87,728	87,328
Soft drinks	9,342	8,928
LICENSE	108,372	111,390
Motor vehicles	67,868	68,401
License tax	55,834	57,653
Motor carriers	11,444	10,015
Other	590	733
Motor vehicle operators	([113])	([113])
Corporations in general	3,122	4,565
Charter tax	1,561	2,890
Business franchise registration	1,472	1,674
Filing fees	89	1
Public utilities	5,770	6,386
General utility assessment	3,987	4,884
Motor carrier assessment	1,783	1,502
Alcoholic beverages	5,758	6,041
Liquor	3,402	3,541
Private clubs	1,478	1,570
Beer	878	930
Occupations and businesses, n.e.c.	15,813	16,770
Insurance commission	9,215	8,617
Securities	1,281	1,442
Real estate fees	464	306
Medical licensing fees	461	990
Agriculture	460	461
Energy department permit fees	444	316
Motor vehicle instruction	302	286
Board of Registered Nurses	283	277
Barbers and beauticians	271	272
Gas well certification fees	147	473
Other	2,485	3,330
Hunting and fishing	8,553	7,782
Other	1,488	1,445
INDIVIDUAL INCOME (net)	394,181	482,205
Refunds	-102,694	-30,990
Gross collections	496,875	513,195
CORPORATION NET INCOME	176,704	89,890
Corporate net income	112,818	54,359
Business franchise	[112]50,383	-
Carrier income	13,503	35,531
PROPERTY--general	1,651	[r]1,237
DEATH AND GIFT--inheritance	6,489	6,761
SEVERANCE	[111]128,486	[r]15,019
DOCUMENTARY AND STOCK TRANSFER	3,580	3,890
OTHER--penalties	-	61
WISCONSIN		
SALES AND GROSS RECEIPTS	2,674,857	[r]2,479,614
General sales or gross receipts	1,769,062	1,651,907
Selective sales and gross receipts	905,795	[r]827,707
Motor fuels (net)	[114]491,323	418,527
Refunds	-5,689	-7,178
Gross collections	497,012	425,705
Alcoholic beverages	38,555	44,588
Liquor	29,056	34,721
Malt	9,499	9,867
Tobacco products	[115]147,284	129,083
Cigarettes	143,211	125,085
Other tobacco products	4,073	3,998
Insurance	78,414	73,857
Life, accident, fire, and casualty	71,804	67,050
Fire insurance--fire department dues	6,610	6,807
Public utilities	149,570	[r]161,008
Telephone companies	142,235	151,482
Electric cooperatives	5,260	7,053
Freight lines	1,956	2,145
Assessments	119	328
Amusements	649	644
Bingo	640	632
Athletic and boxing admissions	9	12
LICENSE	297,811	287,348
Motor vehicles	154,275	149,107
Motor vehicle operators	14,846	13,776
Corporations in general	4,738	4,996
Public utilities--securities issues	12	13
Alcoholic beverages--liquor	239	232
Occupations and businesses, n.e.c.	80,840	80,333
Health department licenses and fees	38,444	44,849
Insurance commission	5,552	4,540
Industrial commission	4,747	4,394
Securities department	4,645	4,615
Banking department licenses and fees	4,040	3,665
Grain and warehouse inspection	2,526	2,266
Resource development	2,225	1,001
Teachers	1,158	769
Credit union	1,138	1,146
Savings and loan	555	565
Other	15,810	12,523

Table 9. **State Government Tax Collections in Detail for States: 1988 and 1987**—Continued

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text)

Tax source	1988 (prelim.)	1987
Hunting and fishing	35,033	31,171
Fishing	14,625	12,822
Hunting	13,466	12,240
Sportsmen	6,942	6,109
Other	7,828	7,720
State parks and forests	3,914	3,349
Boat	1,579	1,979
Snowmobiles	1,548	1,571
Aircraft	339	329
Dog	60	63
Other	388	429
INDIVIDUAL INCOME (net)	2,319,967	2,224,053
Refunds	-596,043	-537,041
Gross collections	2,916,010	2,761,094
CORPORATION NET INCOME	461,369	470,689
PROPERTY	128,654	r100,067
General--forestry tax	24,366	24,079
Special--public utilities	104,288	r75,988
Light, heat, and power	86,380	r61,944
Pipelines	6,868	5,004
Railroads	5,391	5,334
Air carriers	5,501	3,560
Conservation and regulation	148	146
DEATH AND GIFT	98,086	85,604
SEVERANCE--production tax	915	1,071
DOCUMENTARY AND STOCK TRANSFER--real estate transfer	17,164	18,195
OTHER	6,722	6,936
WYOMING		
SALES AND GROSS RECEIPTS	203,087	210,785
General sales or gross receipts	[116]151,047	[116]150,682
Sales and use by industry group:		
Wholesale and retail trade	95,210	95,949
Transportation, communication, electric, gas, and sanitary service	22,783	25,247
Services	21,841	19,220
Government	18,607	17,562
Mining	15,521	16,198
Manufacturing	10,612	6,991
Contract construction	7,607	10,383
Finance, insurance, and real estate	714	857
Agriculture, forestry, and fisheries	539	529
Selective sales and gross receipts	52,040	60,103
Motor fuels	36,778	35,458
Alcoholic beverages	1,223	1,286
Liquor	990	1,044
Beer	233	242
Tobacco products--cigarettes	4,046	4,278
Insurance--gross premiums	9,735	18,909
Parimutuels	258	172
LICENSE	60,926	58,104
Motor vehicles	40,701	36,450
Registrations	35,512	33,795
Motor carriers	5,189	2,655
Motor vehicle operators	836	656
Corporations in general--franchise and filing	2,249	2,484
Public utilities--Public Service Commission assessment	1,424	1,611
Occupations and businesses, n.e.c.	1,300	1,387
Nurses	171	22
Consumer credit	143	190
Real estate brokers and salesmen	119	283
Livestock registration	112	121
Surveyors and engineers	94	95
Insurance agents and brokers	87	46
Wheat growers	63	72
Electricians	59	100
Chiropractors	57	13
Other	395	445
Hunting and fishing	14,189	15,282
Other	227	234
Snowmobiles	124	130
Boat	103	104
PROPERTY	77,288	99,517
General	76,682	98,516
Special--private car companies	606	1,001
DEATH AND GIFT--inheritance and estate	1,457	3,528
SEVERANCE	230,272	259,735
Mineral excise	145,711	143,869
Coal	84,075	115,476
Oil and gas conservation	486	390
EXHIBIT: DISTRICT OF COLUMBIA		
SALES AND GROSS RECEIPTS	572,227	561,603
General sales or gross receipts	390,646	379,343
Selective sales and gross receipts	181,581	182,260
Motor fuels (net)	27,534	25,369
Refunds	-276	-337
Gross collections	27,810	25,706
Alcoholic beverages	,5,731	6,575
Tobacco products	11,210	10,218
Insurance	30,212	27,034
Public utilities	73,073	77,746
Other	33,821	35,318
Motor vehicles and trailers	28,599	28,993
Hotel occupancy	5,222	6,325
LICENSE	38,426	38,291
Motor vehicles	18,141	18,205
Motor vehicles and trailers	15,548	15,582
Inspection fee	1,373	1,384
Certificate of title	896	912
Other	324	327
Motor vehicle operators	1,425	1,325
Corporations in general	3,669	3,125
Alcoholic beverages	254	1,049
Occupations and businesses, n.e.c	13,061	12,761
Building structures and equipment	2,951	2,373
Securities brokers and dealers	1,124	990
Self unloading permit	945	884
Professional license	682	692
Insurance	617	651
Elevator inspection	311	265
Surveyor fees	271	271
Occupancy permit	264	258
Public Service Commission	253	249

Table 9. **State Government Tax Collections in Detail for States: 1988 and 1987**—Continued

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text)

Tax source	1988 (prelim.)	1987	Tax source	1988 (prelim.)	1987
Other	5,643	6,128	Unincorporated business franchise	27,709	29,371
Other	1,876	r1,826	Convention Center surtax	3,695	8,061
Electric permits	656	662			
Refrigeration and plumbing permits	498	442	PROPERTY—general	609,425	546,164
Public space excavation permits	272	305	Real	551,014	490,897
Other	450	417	Tangible	58,411	55,267
INDIVIDUAL INCOME (net)	592,828	507,418	DEATH AND GIFT	33,559	28,669
Refunds	-93,860	-99,034			
Gross collections	686,688	606,452	DOCUMENTARY AND STOCK TRANSFER	62,375	63,455
CORPORATION NET INCOME	151,498	169,284	Deed recordation	34,250	33,621
Corporation franchise	120,094	131,852	Transfer tax	28,125	29,834

Table 9. **State Government Tax Collections in Detail for States: 1988 and 1987**—Continued

[1]Estimated. [2]Hunting and fishing license fees increased. [3]Reflects residual collections of repealed tax. [4]Reflects 2-year renewal cycle. [5]Estimated. [6]Previously included with gasoline fuel. [7]New revenue source. [8]Detail does not add to totals; see text. [9]Tax rate increased from 17 to 19 cents per gallon effective July 1, 1987. [10]Estimated. [11]Tax rate increased from 5 to 6 percent effective Feb. 1, 1988. [12]Detail does not add to totals; see text. [13]Revenue collections include $95.6 million of taxes previously paid under protest. [14]Transient accommodation tax imposed effective Jan. 1, 1987. [15]2-year renewal cycle applicable to many categories listed below. [16]Rate increased from 14.5 to 18 cents per gallon effective Apr. 1, 1988. [17]Rate increased from 9.1 to 18 cents per pack effective Mar. 1, 1987. [18]Reflects a 2-year renewal cycle. [19]Rates increased effective for the 1987 tax year. [20]Detail does not add to total; see text. [21]Included in "General sales or gross receipts" above. [22]Tax rate increased from 14 to 15 cents per gallon effective Apr. 1, 1988. [23]Tobacco products tax base was expanded and tax on cigarettes was increased from 10.5 cents to 15.5 cents per pack effective July 1, 1987. [24]Includes International Registration Plan (IRP) revenues. [25]Motor vehicle operators' license included with motor vehicle registration above; separate break is not available. [26]Detail is estimated. [27]Tax rate increased from 16 to 18 cents per gallon effective Apr. 1, 1988. [28]Liquor stores mostly private effective July 1, 1986. [29]Tax rate increased from 26 to 34 cents per pack effective Mar. 1, 1988. [30]Reflects a 2-year renewal cycle. [31]Detail does not add to total; see text. [32]Tax rate varies; rate as of June 30, 1988 was 15 cents per gallon. [33]Truck decal fee was discontinued after having been declared unconstitutional. [34]Estimated. [35]Detail does not add to total; see text. [36]Detail does not add to totals; see text. [37]Estimated. [38]Property tax now includes collections for levee districts which were classified as State dependent effective Oct. 1986. [39]Detail does not add to total; see text. [40]Tax rate increased from 14 to 16 cents per gallon effective May 1, 1988. [41]2-year renewal cycle is applicable to many categories listed below. [42]Tax rate increased from 13.5 to 18.5 cents per gallon effective June 1, 1987. [43]Rates were increased effective July 1, 1987. [44]Tax repealed effective July 1, 1985; negative amount represents refunds for prior years. [45]Estimated. [46]Substantial tax revenues formerly included in this category have been reclassified and are now part of corporate net income tax. [47]Tax rate increased from 17 to 20 cents per gallon effective May 1, 1988. [48]Telephone gross receipts tax in process of being phased out. [49]Detail is estimated. [50]Bank excise tax repealed after Dec. 31, 1986. [51]Mortgage registry and documents tax became county taxes effective July 1, 1985; amount shown is residual. [52]Detail does not add to totals; see text. [53]Tax rate increased from 9 to 15 cents per gallon effective June 1, 1987. Further rate increase from 15 to 17 cents per gallon effective Jan. 1, 1988. [54]Reflects a 2-year renewal cycle. [55]New tax imposed effective Feb. 1, 1987. [56]Tax rate increased from 7 to 11 cents per gallon effective June 1, 1987. [57]Tax rate increased from 17 to 20 cents per gallon effective July 1, 1987. [58]New tax imposed effective July 1, 1987. [59]A surtax was imposed for the 1987 and 1988 tax years. [60]New tax imposed effective May 22, 1987. [61]Tax rate increased from 3.5 to 4 percent effective Jan. 1, 1987. [62]Tax rate increased from 23 to 27 cents per pack effective July 1, 1987. [63]Basis of tax rate changed effective from July 1, 1987, to Dec. 31, 1990. [64]Basis of tax amended effective on or after Jan. 1, 1987. [65]Estimated. [66]The legislature passed a measure resulting in a one-time gain in 1988. [67]Tax rate increased from 25 to 27 cents per pack effective July 1,1987. [68]Residual collections of repealed tax. [69]Inheritance tax is being phased out and exemptions increased effective July 1, 1986. [70]Tax rate varies with price of motor fuel; tax rate as of June 30, 1988, was 14 cents per gallon. [71]Fees increased effective July 1, 1987. [72]Basis of tax changed effective Jan. 1, 1987. [73]Includes one-time windfall. [74]Detail does not add to totals; see text. [75]Includes surcharges imposed on utilities ($94,705), insurance corporations ($36,089), banks ($36,186), and business corporations ($171,344) within the metropolitan transportation districts. [76]2-year renewal cycle applicable to many categories listed. [77]Tax rate increased effective Oct. 1, 1987. [78]Reflects a 4-year renewal cycle. [79]Tax rates increased effective Jan. 1, 1987. [80]Tax rate increased from 4 to 5 percent effective Jan. 1, 1987. [81]Tax rate increased from 13 to 17 cents per gallon effective July 1, 1987. [82]Tax rate increased from 18 to 24 cents per pack effective July 1, 1987. [83]A surtax was imposed on the 1987 individual income tax liability. [84]Rate increased from 12 to 14.7 cents per gallon effective July 1, 1987. [85]Rate increased from 14 to 18 cents per pack effective July 15, 1987. [86]Tax rate increased from 3.25 to 4 percent effective June 1, 1987. [87]Tax rate increased from 10 to 16 cents per gallon effective May 26, 1987. [88]Tax rate increased from 12 to 23 cents per pack effective Apr. 1, 1987. [89]Estimated. [90]Tax rate increased from 12 to 14 cents per gallon effective Jan. 1, 1988. [91]2-year renewal cycle applicable to many categories listed below. [92]Collections reduced due to rebates. [93]2-year renewal cycle applicable to many categories listed below. [94]Motor vehicle operators' license included with motor vehicle registration above; separate break is not available. [95]Detail does not add to totals; see text. [96]Rate increased from 13 to 15 cents per gallon effective July 1, 1987. [97]Rate increased from 4 to 5 percent effective May 1, 1987 until Mar. 1, 1988 when rate reverted to 4 percent. [98]Estimated. [99]Detail does not add to totals; see text. [100]Tax rate increased from 5.25 to 6.0 percent and basis of tax broadened effective Oct. 1987. [101]Tax rate increased from 10 to 15 cents per gallon effective Jan. 1, 1987. [102]A 20 percent surcharge was imposed through Jan. 1, 1989. [103]Tax rate increased from 5 to 6 percent effective Sept. 1, 1987. [104]Tax rate increased from 12 to 23 cents per pack effective Apr. 1, 1987. [105]2-year renewal cycle applicable to many categories listed below. [106]Rates increased from 13.5 to 17.5 cents per gallon effective Jan. 1, 1987. [107]Includes amounts formerly classified under "other selective sales and gross receipts" in previous years. [108]Oil company excise tax repealed effective July 1, 1986. [109]Conveyance tax repealed May 18, 1987. [110]Rate increased from 5 to 6 percent effective June 1, 1988. [111]Severance tax replaced the business and occupation tax for specified firms engaged in natural resource activities effective July 1, 1987. [112]New tax effective July 1, 1987. [113]Included with motor vehicle registration above; separate break not available. [114]Rate increased from 20 to 20.9 cents per gallon effective Apr. 1, 1988. [115]Rate increased from 25 to 30 cents per pack effective Sept. 1, 1987. [116]Detail exceeds total because locally imposed supplement to the State general sales tax is included.

Table 10. **States Ranked According to Selected Tax Amounts: 1988**

(For meaning of abbreviations and symbols, see introductory text)

Rank	Total tax (thousand dollars)	Percent change 1987 to 1988	Per capita amounts (dollars)					
			Total tax	General sales tax	Personal income tax	Motor fuel sales tax	Motor vehicle licenses	Death and gift taxes
	All States 264,055,303	All States 7.2	All States 1,076.94	All States 354.87	All States 326.82	All States 70.13	All States 36.21	All States 13.22
1	CA 36,075,033	HI 20.1	AK 2,438.64	HI 841.53	NY 758.15	MT 127.37	WY 86.41	CT 54.57
2	NY 26,171,524	MT 20.0	HI 1,865.85	WA 769.33	MA 678.72	DE 123.34	OK 75.01	MA 43.38
3	TX 13,425,516	OK 19.6	DE 1,542.98	CT 612.15	MN 609.71	NE 103.56	OR 69.89	PA 33.38
4	PA 11,825,044	TX 19.3	NY 1,462.26	FL 554.47	DE 572.40	TN 102.36	DE 68.02	NY 25.69
5	FL 11,460,299	AK 17.8	MA 1,451.44	NV 515.48	HI 572.36	WI 101.14	NM 65.21	RI 21.93
6	IL 11,078,693	KS 17.2	MN 1,426.84	AZ 492.31	MD 523.84	VA 99.01	IA 65.10	NJ 21.13
7	MI 10,515,368	ME 16.8	CT 1,350.32	NM 490.00	WI 477.56	ND 96.03	MN 63.37	IA 20.79
8	OH 9,990,514	FL 16.4	WA 1,297.89	TN 435.51	OR 468.31	OK 95.42	VT 59.52	WI 20.19
9	NJ 9,762,360	SD 15.2	CA 1,280.71	IN 423.66	ME 460.37	ID 95.30	CT 57.13	NH 19.99
10	MA 8,521,404	NM 12.0	NJ 1,264.55	CA 408.81	VA 459.95	MD 95.09	AZ 54.97	KS 17.90
11	NC 6,922,990	MD 11.9	MD 1,250.46	ME 407.91	CA 456.70	WA 94.27	NV 53.99	DE 17.39
12	MN 6,143,956	MO 11.7	ME 1,248.36	NJ 406.32	NC 426.66	IA 93.89	IL 53.69	SD 14.49
13	VA 6,136,607	NE 11.6	WI 1,236.22	MN 389.37	RI 390.41	NV 93.62	ND 49.95	FL 14.31
14	WI 6,005,545	UT 11.4	WY 1,216.62	RI 385.13	MI 385.79	NM 91.86	ME 45.65	KY 13.18
15	WA 5,994,964	IN 11.0	NM 1,187.67	MS 383.43	UT 377.00	NC 91.41	MI 44.49	MD 12.49
16	MD 5,807,153	VA 10.9	MI 1,130.68	TX 373.72	IA 375.73	CO 91.20	NH 41.80	OK 12.21
17	GA 5,782,747	MN 10.8	RI 1,126.16	SD 366.92	GA 373.66	MN 90.96	NJ 41.76	IN 11.58
18	IN 5,311,824	ND 10.5	NV 1,119.29	WI 364.15	VT 362.70	AZ 90.86	TX 41.36	VT 11.08
19	MO 4,405,501	NC 10.3	VT 1,108.91	SC 357.70	CO 352.56	CT 90.25	VA 38.84	CA 10.92
20	CT 4,376,395	MS 9.4	AZ 1,073.89	UT 348.60	KS 332.25	AR 89.58	MO 38.01	MT 10.88
21	TN 3,855,027	MI 8.9	NC 1,060.83	MA 344.25	NJ 331.31	WV 88.99	CA 37.73	SC 10.30
22	LA 3,774,225	SC 8.9	VA 1,023.45	ID 328.78	SC 326.68	TX 87.83	MT 37.06	MI 10.09
23	AZ 3,722,112	LA 8.8	IA 1,002.70	MO 327.59	IN 316.50	ME 87.71	WV 36.02	NC 10.07
24	KY 3,663,591	GA 8.6	KY 984.57	AR 320.84	OH 309.48	SC 87.60	AK 35.79	ME 9.88
25	SC 3,438,186	ID 7.7	SC 984.31	WY 320.69	MT 303.19	MS 87.19	PA 34.91	LA 9.40
26	AL 3,374,056	VT 7.6	KS 983.23	PA 319.83	MO 294.99	KY 86.73	WA 33.77	AZ 8.94
27	OK 3,150,072	OH 7.4	PA 983.21	IL 318.55	ID 281.27	SD 86.50	NC 33.02	GA 8.47
28	IA 2,841,657	AZ 7.3	OK 965.39	MI 313.88	IL 273.83	LA 82.99	OH 32.21	VA 7.21
29	CO 2,725,767	CO 7.1	IL 959.69	KS 311.87	KY 270.62	WY 78.08	WI 31.76	IL 7.15
30	KS 2,445,284	RI 7.0	ND 955.26	ND 308.89	NE 269.85	UT 76.51	ID 31.69	TN 6.81
31	MS 2,126,254	TN 7.0	IN 952.79	NY 307.90	OK 255.22	VT 76.32	RI 31.62	HI 6.69
32	OR 2,110,963	DE 7.0	UT 947.42	MD 306.54	AZ 247.46	NH 75.68	NE 31.52	TX 6.46
33	HI 2,039,375	AR 7.0	FL 925.94	IA 303.12	AR 246.45	OH 74.63	KS 31.50	MS 5.98
34	AR 2,020,721	IA 6.7	WV 925.62	OH 296.08	PA 233.26	MI 73.90	FL 30.53	MO 5.56
35	NM 1,793,387	WA 6.3	OH 918.92	LA 294.32	AL 225.21	IN 72.01	TN 29.37	NV 4.98
36	WV 1,743,871	IL 6.2	GA 903.41	GA 290.05	WV 209.23	KS 68.37	SD 29.19	OR 4.98
37	UT 1,602,093	NY 6.1	ID 894.55	WV 285.30	NM 201.15	AL 66.82	MD 28.67	OH 4.16
38	ME 1,505,523	WI 5.9	MT 889.41	NE 279.69	ND 171.98	MO 66.11	AR 28.37	WA 4.08
39	NE 1,342,868	NV 4.9	MO 857.27	KY 255.78	MS 134.46	AK 65.65	MS 28.36	CO 4.00
40	AK 1,251,021	AL 4.7	LA 853.90	NC 249.41	LA 130.25	GA 64.32	AL 26.15	AL 3.73
41	NV 1,186,445	KY 4.0	NE 838.77	OK 231.97	CT 108.62	FL 61.73	CO 25.03	WV 3.44
42	RI 1,120,534	PA 3.9	AR 834.32	AL 224.80	NH 27.21	IL 60.81	MA 24.70	MN 3.16
43	DE 1,018,367	NJ 2.9	CO 828.50	VT 222.10	TN 16.19	OR 60.59	UT 23.86	WY 3.09
44	ID 893,658	CT 2.2	AL 817.56	CO 220.15	AK 88	PA 55.90	NY 23.34	NM 2.71
45	MT 715,083	MA 2.1	MS 809.38	VA 198.27	FL (X)	RI 55.04	IN 23.19	AR 2.37
46	ND 633,339	NH 8	TX 800.09	AK (X)	NV (X)	MA 52.04	KY 20.61	ND 2.26
47	VT 616,553	CA 6	TN 783.70	DE (X)	SD (X)	CA 45.88	SC 19.54	NE 2.09
48	NH 583,103	OR -5.6	OR 770.14	MT (X)	TX (X)	HI 45.57	LA 17.30	UT 2.04
49	WY 573,030	WV -6.2	SD 665.32	NH (X)	WA (X)	NJ 42.86	HI 16.84	ID 1.93
50	SD 475,701	WY -9.3	NH 531.54	OR (X)	WY (X)	NY 27.95	GA 11.73	AK .70

DEFINITIONS

State tax revenues are comprised of amounts received from all taxes imposed and collected by a State—excluding all refunded amounts—or collected and transmitted to it by local governments. Included in these tax revenues are interest, penalties, and local shares of State-imposed taxes; any locally collected and retained funds are excluded.

Standard categories for census reporting of State tax collections are defined below

SALES AND GROSS RECEIPTS TAXES

Taxes, including "licenses" at more than nominal rates, based upon the volume or value of transfers of goods or services, upon gross receipts or gross income, and related taxes based upon use, storage, production, importation, or consumption of goods. Dealer discounts or "commissions" allowed to merchants for collection of taxes from consumers are excluded. Distinctively imposed severance taxes are excluded here and reported under that category.

a. **General Sales or Gross Receipts Taxes.** Sales or gross receipts taxes which are applicable, with only specified exceptions, to all types of goods and services, or all gross income, whether at a single rate or at classified rates. Taxes imposed distinctively upon sales of or gross receipts from selected commodities, services, or businesses are reported separately under categories listed below.

b. **Selective Sales and Gross Receipts Taxes.** Sales and gross receipts taxes imposed on sales of particular commodities or services or gross receipts of particular businesses separately and apart from the application of general sales and gross receipts taxes.

   1. Motor fuels—Selective sales and gross receipts taxes on gasoline, diesel oil, and other fuels used in motor vehicles, including aircraft fuel.

   2. Alcoholic beverages—Selective sales and gross receipts taxes on alcoholic beverages.

   3. Tobacco products—Selective sales and gross receipts taxes on tobacco products including related taxes on cigarette tubes and paper, and synthetic cigars and cigarettes.

   4. Insurance—Taxes imposed distinctively on insurance companies and measured by gross premiums or adjusted gross premiums.

   5. Public utilities—Taxes imposed distinctively on public passenger and freight transportation companies, telephone, telegraph, and light and power companies, and other public utility companies, including local government owned utilities. These taxes are measured by gross receipts, gross earnings, or units of service sold. Taxes levied on such companies on other bases are classified elsewhere in accordance with the nature of the tax.

   6. Parimutuels—Taxes measured by amounts wagered at race tracks including "breakage" collected by the government.

   7. Amusements—Selective sales and gross receipts taxes on admission tickets or admission charges and on gross receipts of all or specified types of amusement businesses.

   8. Other selective sales and gross receipts taxes—Selective sales and gross receipts relating to specific commodities, businesses, or services not separately enumerated above (e.g., lubricating oil, motor vehicles, soft drinks, meals, cement).

LICENSE TAXES

Taxes levied (either for revenue raising or for regulation) as a condition to the exercise of a privilege, at a flat rate or measured by such bases as capital stock, capital surplus, number of business units, or capacity. Excludes taxes measured directly by transactions, gross or net income, or value of property except those to which only nominal rates apply. "Licenses" based on these latter measures, other than those at nominal rates, are classified according to the measure concerned.

a. **Motor Vehicles.** License taxes imposed on owners or operators of motor vehicles for the right to use public highways, including charges for title registration, inspection of vehicles, and vehicle mileage and weight taxes on motor carriers. Excludes taxes on the business of motor transport and property taxes or sales and gross receipts relating to motor vehicles.

b. **Motor Vehicle Operators.** Licensing for privilege of driving motor vehicles, including both private and commercial licenses.

c. **Corporations in General.** Franchise license taxes, organization, filing and entrance fees, and other license taxes which are applicable with only specified exceptions to all corporations.

d. **Public Utilities.** License taxes distinctively imposed on public passenger and freight transportation companies, telephone, telegraph, and light and power companies, and other public utility companies, including local government owned utilities.

e. **Alcoholic Beverages.** License taxes for manufacturing, importing, wholesaling, and retailing alcoholic beverages other than those based on volume or value of transactions or assessed value of property.

f. **Amusements.** License taxes imposed upon amusement businesses generally or upon specific amusement enterprises (e.g., race tracks, theaters, athletic events, pool halls, etc.). "Licenses" based on value or number of admissions, amounts of wagers, or gross or net income are reported elsewhere.

g. **Occupations and Businesses, Not Elsewhere Classified.** License taxes (including examination and inspection fees) required of persons engaging in particular professions, trades, or occupations, and such taxes on businesses not elsewhere classified. Includes charges relating to inspection and marketing of seed, feed, fertilizer, gasoline, oil, citrus fruit, and other commodities, as well as licenses relating to operation of particular business enterprises.

h. **Hunting and Fishing Licenses.** Commercial and noncommercial hunting and fishing licenses and shipping permits.

i. **Other License Taxes.** License taxes not listed separately above (e.g., animal licenses, marriage licenses, individual permits to purchase liquor, and other nonbusiness privileges).

INDIVIDUAL INCOME TAXES

Taxes on individuals measured by net income and taxes distinctively imposed on special types of income (e.g., interest, dividends, and income from intangibles). Taxes measured by income from intangible property are reported here even though locally designated as "property" taxes.

CORPORATION NET INCOME TAXES

Taxes on corporations and unincorporated businesses (when taxed distinctively from individual income) measured by net income. Although such taxes may be called "license" or "franchise" taxes, they are classified here if measured by net income.

PROPERTY TAXES

Taxes conditioned on ownership of property and measured by its value. Includes both general property taxes (i.e., relating to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates), and special property taxes (i.e., on selected types of property, such as motor vehicles or certain or all intangibles, subject to rates that are not directly related to rates applying for general property taxation).

DEATH AND GIFT TAXES

Taxes imposed on the transfer of property at death, in contemplation of death, or as a gift.

SEVERANCE TAXES

Taxes imposed distinctively on removal of natural products—e.g., oil, gas, other minerals, timber, fish, etc.—from land or water and measured by value or quantity of products removed or sold.

DOCUMENTARY AND STOCK TRANSFER TAXES

Taxes on the recording, registering, and transferring of documents such as mortgages, deeds, and securities. However, taxes on recording or transfer of motor vehicle titles are reported at item B-1.

OTHER TAXES

Taxes not listed separately or provided for in categories above.

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